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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 9. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### SUPPLEMENTARY CHARGE TO VAT

##### PART 1

#### SUPPLEMENTARY CHARGE TO VAT

##### *Receipt of payments*

- 9 In this Schedule a reference to receipt of a payment by the person making a supply or granting a right (however expressed) includes a reference to receipt by a person to whom a right to receive it has been assigned.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 9.