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*Status: Point in time view as at 19/07/2011.*

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

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# SCHEDULES

## SCHEDULE 2

### SUPPLEMENTARY CHARGE TO VAT

#### PART 5

##### ADMINISTRATION AND INTERPRETATION

###### *Interpretation: general*

- 24 (1) Expressions used in this Schedule and in VATA 1994 have the same meaning in this Schedule as in that Act.
- (2) In this Schedule—
- (a) “treated as taking place” means treated as taking place for the purposes of the charge to VAT, and
  - (b) references to the person by or to whom a supply is made (however expressed) are to the person by or to whom the supply is treated as being made for the purposes of VATA 1994.

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**Changes to legislation:**

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Heading: Interpretation: general.