
STATUTORY INSTRUMENTS

2009 No. 3127

The Value Added Tax (Supplementary Charge) Order 2009

2. There is no supplementary charge on a supply of goods within paragraph 2 of Schedule 3 to the Finance Act 2009 if—
- (a) the only relevant condition met is condition D(1),
 - (b) the VAT invoice—
 - (i) relates to a supply of goods made under a hire-purchase, conditional sale or credit sale agreement,
 - (ii) forms part of that agreement, and
 - (iii) is issued in accordance with normal commercial practice in relation to a supply made under such an agreement, and
 - (c) the basic time of supply of the goods is intended and expected to be within six months of the date of the VAT invoice which relates to the supply.