
Status: This is the original version (as it was originally enacted).

SCHEDULE 4

CHARGEABLE CONSIDERATION

Value added tax

- 2 The chargeable consideration for a transaction includes any value added tax chargeable in respect of the transaction, other than value added tax chargeable by virtue of an option to tax any land under Part 1 of Schedule 10 to the [Value Added Tax Act 1994 \(c. 23\)](#) made after the effective date of the transaction.