

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 6

VALUATION: SPECIAL CASES

[^{F1}PART 2

OTHER PROVISIONS]

Textual Amendments

- F1** Sch. 6 renumbered as Sch. 6 Pt. 2 (with effect in accordance with Sch. 38 para. 7(1) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 38 para. 2**

- 7 [^{F1}(1)] Where there is a supply of services by virtue of—
- (a) a Treasury order under section 5(4); or
 - (b) [^{F2}paragraph 5(4)] of Schedule 4 (but otherwise than for a consideration),
- the value of the supply shall be taken to be the full cost to the taxable person of providing the services except where paragraph 10 below applies.
- [^{F3}(2)] Regulations may, in relation to a supply of services by virtue of paragraph 5(4) of Schedule 4 (but otherwise than for a consideration), make provision for determining how the full cost to the taxable person of providing the services is to be calculated.
- (3) The regulations may, in particular, make provision for the calculation to be made by reference to any prescribed period.
- (4) The regulations may make—
- (a) different provision for different circumstances;
 - (b) such incidental, supplementary, consequential or transitional provision as the Commissioners think fit.]

Textual Amendments

- F1** Sch. 6 para. 7 renumbered as Sch. 6 para. 7(1) (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 99(5)**
- F2** Words in Sch. 6 para. 7(b) substituted (retrospectively) by [1995 c. 4](#), **s. 33(3)(b)**
- F3** Sch. 6 para. 7(2)-(4) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 99(5)**

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