
Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Paragraph 13 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 3

VAT: SUPPLEMENTARY CHARGE AND ORDERS CHANGING RATE

PART 2

EXCEPTIONS

Condition B cases involving normal commercial practice

- 13 There is no supplementary charge under this Schedule on a supply of goods or services within paragraph 2 or a grant of a right to goods or services within paragraph 3 if—
- (a) the only relevant condition met is condition B, and
 - (b) the supply is made, or the right is granted, in accordance with normal commercial practice in relation to the supply of, or the grant of a right to, such goods or services.

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Paragraph 13 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.