

SCHEDULES

SCHEDULE 2

SUPPLEMENTARY CHARGE TO VAT

PART 4

LISTED SUPPLIES

“Listed supply”

- 18 (1) In this Schedule “listed supply” means a supply falling within sub-paragraph (2)—
- (a) which is made for a consideration the whole or part of which is determined or payable periodically or from time to time, and
 - (b) which is treated as taking place by virtue of the issue of a VAT invoice or the receipt of a payment by the person making the supply.
- (2) The following supplies fall within this sub-paragraph—
- (a) a supply of services,
 - (b) a supply arising from the grant of a major interest in land,
 - (c) a supply of water other than—
 - (i) distilled water, deionised water or water of similar purity, or
 - (ii) bottled water,
 - (d) a supply of—
 - (i) coal gas, water gas, producer gases or similar gases, or
 - (ii) petroleum gases, or other gaseous hydrocarbons, in a gaseous state,
 - (e) a supply of power, heat, refrigeration or ventilation, and
 - (f) a supply of goods together with services in the course of the construction, alteration, demolition, repair or maintenance of a building or civil engineering work.
- (3) The Treasury may by order amend sub-paragraph (2) by—
- (a) adding or omitting any description of supply, or
 - (b) varying any description of supply for the time being listed in that sub-paragraph.