
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 24. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SUPPLEMENTARY CHARGE TO VAT

PART 5

ADMINISTRATION AND INTERPRETATION

Interpretation: general

- 24 (1) Expressions used in this Schedule and in VATA 1994 have the same meaning in this Schedule as in that Act.
- (2) In this Schedule—
- (a) “treated as taking place” means treated as taking place for the purposes of the charge to VAT, and
 - (b) references to the person by or to whom a supply is made (however expressed) are to the person by or to whom the supply is treated as being made for the purposes of VATA 1994.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 24.