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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross Heading: “Relevant consideration” and “related” supplies. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### SUPPLEMENTARY CHARGE TO VAT

##### PART 1

#### SUPPLEMENTARY CHARGE TO VAT

##### *“Relevant consideration” and “related” supplies*

- 6 (1) This paragraph applies for the purposes of condition B in paragraphs 2 and 3.
- (2) “Relevant consideration” means—
- (a) in relation to a supply that is within paragraph 2(1) by virtue of the issue of a VAT invoice, the amount shown on that invoice,
  - (b) in relation to a supply that is within paragraph 2(1) by virtue of the receipt of a payment, the amount of that payment, and
  - (c) in relation to a grant of a right to goods or services within paragraph 3(1), the consideration for the grant of the right,
- but does not include any amount in respect of VAT.
- (3) A supply within paragraph 2(1), or a grant of a right within paragraph 3(1), is related to another such supply or grant if they are both made as part of the same scheme.
- (4) “Scheme” includes any arrangements, transaction or series of transactions.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross Heading: “Relevant consideration” and “related” supplies.