

## 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.

##### *“Basic time of supply”: listed supplies*

- 19 (1) For the purposes of this Schedule, in relation to a listed supply, “the basic time of supply” is the end of the period to which the VAT invoice or payment mentioned in paragraph 18(1) relates, except as provided in sub-paragraphs (2) and (4).
- (2) Where the person making the supply issues an invoice—

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*Status: This is the original version (as it was originally enacted).*

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- (a) in respect of part of the listed supply to which the VAT invoice or payment mentioned in paragraph 18(1) relates, and
- (b) for a period (a “billing period”) ending before the end of the period to which that VAT invoice or payment relates,

“the basic time of supply”, in relation to that part of the supply, is the end of the billing period.

- (3) For the purposes of sub-paragraph (2), the listed supply (and the consideration for the supply) must be apportioned between periods on a just and reasonable basis.
- (4) Where a listed supply is treated as taking place by virtue of—
  - (a) the issue by the person making the supply of a VAT invoice relating to a premium for the grant of a tenancy or lease, or
  - (b) the receipt by the person making the supply of such a premium,“the basic time of supply” is the date of the grant of the tenancy or lease.