

## SCHEDULES

### SCHEDULE 27

#### ANTI-FORESTALLING CHARGE TO VAT

#### **PART 2**

#### LIABILITY AND AMOUNT

##### *Liability*

- 6 (1) An anti-forestalling charge under this Schedule on a chargeable pre-change supply—
- (a) is a liability of the supplier (subject to sub-paragraph (2)), and
  - (b) becomes due on the date of the VAT change (rather than at the time of supply).
- (2) If, on the date on which the anti-forestalling charge becomes due, the person who would be liable to pay the charge under sub-paragraph (1)—
- (a) is not a taxable person, but
  - (b) is treated as a member of a group under sections 43A to 43D of VATA 1994, the anti-forestalling charge is a liability of the representative member of the group.