
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XI

TIME OF SUPPLY AND TIME OF ACQUISITION

[^{F1}90A. Where—

- (a) relevant services are supplied for a period for a consideration the whole or part of which is determined or payable periodically or from time to time;
- (b) the period covered by the payment referred to in sub-paragraph (c) below ends on or after 1st July 1997; and
- (c) a payment in respect of the services was made before 1st July 1997,

the services shall be treated as supplied on 1st July 1997.]

Textual Amendments

- F1** Regs. 90A, 90B inserted (1.7.1997) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 1997](#) (S.I. 1997/1525), regs. 1, 4

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 90A.