

## SCHEDULE 1

**14.** A messenger-at-arms supplying services to any person in respect of which fees are payable to him under this Schedule shall—

- (a) if he is a taxable person within the meaning of the Value Added Tax Act 1983; and
- (b) if the supply is a taxable supply within the meaning of that Act,

makes the charges to that person in addition to the charges in respect of that fee, being such additional charges as amounts to the value added tax payable under that Act in respect of the supply of those services.