



# Finance Act 2011

## 2011 CHAPTER 11

### PART 6

#### OTHER TAXES

##### *Value added tax*

#### **75 Zero-rating: splitting of supplies**

- (1) In Part 2 of Schedule 8 to VATA 1994 (zero-rating: groups), Group 3 (books, etc) is amended as follows.
- (2) For “*Note: Items 1 to 6—*” substitute—
  - “Notes
    - (1) Items 1 to 6—”.
- (3) At the end insert—
  - “(2) Items 1 to 6 do not include goods in circumstances where—
    - (a) the supply of the goods is connected with a supply of services, and
    - (b) those connected supplies are made by different suppliers.
  - (3) For the purposes of Note (2) a supply of goods is connected with a supply of services if, had those two supplies been made by a single supplier—
    - (a) they would have been treated as a single supply of services, and
    - (b) that single supply would have been a taxable supply (other than a zero-rated supply) or an exempt supply.”
- (4) The amendments made by this section have effect in relation to supplies made on or after the day on which this Act is passed.

**Changes to legislation:**

Finance Act 2011, Section 75 is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to [legislation.gvo.uk](#). Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to [legislation.gvo.uk](#). Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)