

SCHEDULES

SCHEDULE 27

ANTI-FORESTALLING CHARGE TO VAT

PART 1

ANTI-FORESTALLING CHARGE TO VAT

Introductory

1 In this Schedule—

“date of the VAT change” means 1 October 2012;

“pre-change supply” means a supply of a description specified in paragraph 3 which—

- (a) is treated as taking place before the date of the VAT change, and
- (b) if it had been treated as taking place on that date, would have been charged to VAT at the standard rate as a result of the amendments made by Schedule 26.