

SCHEDULES

SCHEDULE 27

ANTI-FORESTALLING CHARGE TO VAT

PART 1

ANTI-FORESTALLING CHARGE TO VAT

The charge

- 2 (1) There is an anti-forestalling charge to value added tax on any pre-change supply which—
- (a) is treated as taking place on or after 21 March 2012, and
 - (b) is a supply linked to the post-change period (see paragraph 4).
- (2) “Chargeable pre-change supply” means a supply to which sub-paragraph (1) applies.
- (3) An anti-forestalling charge to value added tax under this Schedule is to be treated for all purposes as if it were value added tax charged in accordance with VATA 1994.