

SCHEDULES

SCHEDULE 27

ANTI-FORESTALLING CHARGE TO VAT

PART 1

ANTI-FORESTALLING CHARGE TO VAT

The supplies

- 3 (1) The descriptions of supplies are—
- (a) the supply, in the course of an approved alteration of a protected building, of any services, other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity,
 - (b) the supply of building materials to a person to whom the supplier is supplying services within paragraph (a) which include the incorporation of the materials into the building (or its site),
 - (c) the grant of facilities for the self storage of goods, or
 - (d) the grant of a right to receive a supply within paragraph (c).
- (2) The Notes to Group 6 in Schedule 8 to VATA 1994 have effect for the purposes of sub-paragraph (1)(a) and (b) as they had effect for the purposes of items 1 to 3 of that Group on 21 March 2012.
- (3) For the purposes of this Schedule a right to receive a supply includes—
- (a) any option to receive that supply, and
 - (b) any interest deriving from such an option.