

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.

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.

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).

Status: This is the original version (as it was originally enacted).

- (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.

Supplies linked to the post-change period

- 4 (1) A supply of services within paragraph 3(1)(a) or (c) is linked to the post-change period if, and to the extent that, the services are carried out or provided on or after the date of the VAT change.
- (2) A supply of goods within paragraph 3(1)(b) is linked to the post-change period if, and to the extent that, the goods are incorporated into the building concerned (or its site) on or after that date.
- (3) A supply within paragraph 3(1)(d) is linked to the post-change period if, and to the extent that, the services to which the grant relates are carried out or provided on or after that date.

Power to modify this Schedule

- 5 (1) The Treasury may by order modify this Schedule for the purposes of preventing an anti-forestalling charge from arising, in the circumstances specified in the order, in relation to any description of supplies specified in the order.
- (2) An order under this paragraph may contain provision having retrospective effect.
- (3) An order under this paragraph is to be made by statutory instrument.
- (4) A statutory instrument containing an order under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.