

Contract work. VATA s. 11(1AB)

49.—(1) Notwithstanding section 46 (1) but subject to subsection (2), the rate at which tax is chargeable on a supply of contract work shall be the rate that would be chargeable if that supply of services were a supply of the goods being handed over by the contractor to the person to whom that supply is made.

(2) Subsection (1) shall not apply to a supply of contract work in the circumstances specified in paragraph (xvi) of the Second Schedule.