

Special rules in relation to supplies of goods. VATA s. 3(4), (5)(c) and (7)

22.—(1) Where an agent or auctioneer makes a sale of goods in accordance with section 19 (1)(b), the transfer of those goods to that agent or auctioneer shall be deemed to be a supply of the goods to the agent or auctioneer at the time that the agent or auctioneer makes that sale.

(2) Where a person (3) referred to as the “owner”—

(a) supplies financial services of the kind specified in paragraph 6(1)(e) of Schedule 1 in respect of a supply of goods within the meaning of section 19 (1)(c), and

(b) enforces the owner’s right to recover possession of the goods,

then the disposal of the goods by the owner shall be deemed, for the purposes of this Act, to be a supply of goods to which paragraph 12 of Schedule 1 does not apply.

(3)(a) Where, in the case of a business carried on, or that has ceased to be carried on, by an accountable person, goods forming part of the assets of the business are, under any power exercisable by another person (including a liquidator and a receiver), disposed of by the other person in or towards the satisfaction of a debt owed by the accountable person, or in the course of the winding up of a company, then those goods shall be deemed to be supplied by the accountable person in the course or furtherance of his or her business.

(b) A disposal of goods under this subsection shall include any assignment or surrender that is deemed to be a supply of immovable goods as provided by section 95 (5).