

Chapter 3 Supply of services

Meaning of supply of services. VATA s. 5(1) and (2)

25.—(1) In this Act “supply”, in relation to a service, means the performance or omission of any act or the toleration of any situation other than—

(a) the supply of goods, and

(b) a transaction specified in section 20 or 22 (2).

(2) The provision of food and drink, of a kind specified in paragraph 8 of Schedule 2, in a form suitable for human consumption without further preparation—

(a) by means of a vending machine,

(b) in the course of operating a hotel, restaurant, cafe, refreshment house, canteen, establishment licensed for the sale for consumption on the premises of intoxicating liquor, catering business or similar business, or

(c) in the course of operating any other business in connection with the carrying on of which facilities are provided for the consumption of the food or drink supplied,

shall be deemed, for the purposes of this Act, to be a supply of services and not a supply of goods.