

Supplies made free of charge. VATA s. 3(1A)

21.— Anything which is a supply of goods by virtue of section 19 (1)(f), (g) or (h) shall be deemed, for the purposes of this Act, to have been effected for consideration in the course or furtherance of the business concerned except—

(a) a gift of goods made in the course or furtherance of the business (otherwise than as one forming part of a series or succession of gifts made to the same person) the cost of which to the donor does not exceed a sum specified for that purpose in regulations, or

(b) the gift, in reasonable quantity, to the actual or potential customer, of industrial samples in a form not ordinarily available for sale to the public.