

Self-supply of services. VATA s. 5(3) and (3B)

27.—(1) For the purposes of this Act, any of the following, if so provided by regulations, and in accordance with those regulations, shall be deemed to be a supply of services by a person for consideration in the course or furtherance of that person's business:

(a) the use of goods (other than immovable goods) forming part of the assets of a business—

(i) for the private use of an accountable person or of such person's staff, or

(ii) for any purposes other than those of an accountable person's business,

where the tax on those goods is wholly or partly deductible;

(b) the supply of services carried out free of charge by an accountable person for such person's own private use or that of such person's staff or for any purposes other than those of such person's business;

(c) the supply of services by an accountable person for the purposes of such person's business where the tax on such services, were they supplied by another accountable person, would not be wholly deductible.

(2) The use of immovable goods forming part of the assets of a business—

(a) for the private use of an accountable person or of such person's staff, or

(b) for any purpose other than those of the accountable person's business,

is a taxable supply of services if—

(i) that use occurs during a period of 20 years following the acquisition or development of those goods by the accountable person, and

(ii) those goods are treated for tax purposes as forming part of the assets of the business at the time of their acquisition or development.