HMRC - VATSC04000 - Basic Principles And Underlying Law: Treasury Orders / Statutory Instruments (Sis)

The VAT Act 1994 also gives powers for the Treasury to make orders by statutory instrument which provide:

that a transaction is to be treated as a supply of goods and not services (VAT Act 1994, Section 5(3)(a))

that a transaction is to be treated as a supply of services and not goods (VAT Act 1994, Section 5(3)(b))

that a transaction is to be treated as a supply of services which would be a supply if done for consideration (VAT Act 1994, Section 5(4) and (8))

that certain transactions are neither a supply of goods nor a supply of services (VAT Act 1994, Section 5(3)(c))

for certain transactions to be treated as supplies made to and by the business (VAT Act 1994, Sections 5(5) and 5(6)). (See VATSC04700).

The following Orders, which are in full or in part made under the above sections of the VAT Act 1994, are currently in force:

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