HMRC - VATSC20000 - Further Guidance On Identifying Supply: Supplies Of Goods For No Consideration: Contents

VATSC21000 Goods which are business assets

VATSC22000 Business gifts

VATSC23000 Supplies to employees - benefits in kind

VATSC23200 Competition prizes (including motor cars)

VATSC23400 Samples

VATSC23600 Goods which are business assets on hand at deregistration

VATSC24000 Disposal of assets and application to non-business use - when output tax is due

Previous page

Next page