HMRC - VATSC64030 - Treatment Of Supplies That Fall Within The Scope Of VAT

Up until 30 July 2009 supplies of allowances within the scope of VAT were taxed at the standard rate. However, in order to counter fraud certain supplies were zero-rated from 31 July 2009. The zero rate was, in turn, replaced on 1 November 2010 by a reverse charge. For more on the zero-rate and reverse charge see VATSC64240.

For information about the earlier VAT treatment of cross-border supplies see Notice 741 (Place of supply of services (before 1 January 2010))

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