HMRC - VATSC70000 - Whether Supplies Are Goods Or Services: Contents

VATSC70200 Introduction

VATSC70400 Transfer of title

VATSC70600 Returned goods

VATSC71600 Transfer of an undivided share of title in goods

VATSC71800 Transfer of possession without transfer of title

VATSC72400 Transfer of possession followed by title

VATSC72600 Distinguishing between purchase and hire agreements

VATSC73800 Repossessions under hire purchase, conditional sale and Romalpa agreements

VATSC74000 Transfers of hire purchase, conditional sale and Romalpa agreements

VATSC74600 Block discounting lease rental agreements

VATSC75800 Supplies of goods where title is not held

VATSC76000 Unascertained (unallocated) goods

VATSC77400 Permanent and temporary use of assets