HMRC - VATSC95800 - Direction Of Supplies: Receivers, Liquidators And Other Insolvency Practitioners: In-House Services

If lenders use their own in-house estate agencies or solicitors to deal with the sale, they may, exceptionally, be regarded as making a supply of those services as principal to the borrower under the new arrangements. However lenders may adopt this treatment in order to claim bad debt relief only where output tax has been accounted for on the supply to the borrower in accordance with normal rules.

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