HMRC - VATSC97400 - “OFIS” And Similar Schemes

These schemes are used mainly for supplies of goods and services such as repairs, maintenance, parts, tyres etc. They are very similar contractually to the revised standard schemes. The terms of these schemes have always required the cardholder to produce the card before the services or goods are supplied, with the other contractual clauses being designed to direct the supply via the card company. As the Tribunal found these arrangements to work, the majority of these contracts are likely to remain unaltered. It was on the basis of this scheme that the fuel card companies revised their standard schemes, as discussed in VATSC97000.

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