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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross Heading: Further exceptions. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### SUPPLEMENTARY CHARGE TO VAT

##### PART 2

##### EXCEPTIONS

###### *Further exceptions*

- 15 (1) The Treasury may by order provide that there is no supplementary charge under this Schedule on supplies (including grants of rights to goods or services) of a description specified in the order.
- (2) An order under this paragraph—
- (a) may make provision having effect in relation to supplies of goods or services that are treated as taking place on or after 22 June 2010 or a later date, and
  - (b) may have effect in relation to a supplementary charge which has become due before the order is made.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross  
Heading: Further exceptions.