

Supply of services where amount of consideration not ascertainable

10. Where the whole amount of the consideration for a supply of services was not ascertainable at the time when the services were performed and subsequently the use of the benefit of those services by a person other than the supplier gives rise to any payment of consideration for that supply which is—

- (a)* in whole or in part determined or payable periodically or from time to time at the end of any period;
- (b)* additional to the amount, if any, already payable for the supply; and
- (c)* not a payment to which regulation 8 applies,

a further supply shall be treated as taking place each time when a payment in respect of the use of the benefit of those services is received, or a tax invoice is issued by supplier, whichever is the earlier.