

## **Transfer of land**

4. Where there is a supply of goods in relation to the transfer of land referred to in subparagraph 2(1) of the First Schedule of the Act and the whole or part of the consideration for the transfer of land is payable periodically or from time to time, such goods shall be treated as separately and successively supplied at the time part of the consideration is received or the tax invoice relating to the transfer of land is issued, whichever is the earlier.