

---

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 10. (See end of Document for details)

---

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 4A

#### PLACE OF SUPPLY OF SERVICES: SPECIAL RULES

---

##### Textual Amendments

- F1** Sch. 4A inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 36 para. 11** (with [Sch. 36 para. 19](#))

### PART 3

#### EXCEPTIONS RELATING TO SUPPLIES NOT MADE TO RELEVANT BUSINESS PERSON

##### *Intermediaries*

- 10 (1) A supply of services to which this paragraph applies is to be treated as made in the same country as the supply to which it relates.
- (2) This paragraph applies to a supply to a person who is not a relevant business person consisting of the making of arrangements for a supply by or to another person or of any other activity intended to facilitate the making of such a supply.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 10.