

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994,
Cross Heading: Cultural, educational and entertainment services etc. (See end of Document for details)

SCHEDULES

[^{F1}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

[^{F2}Cultural, educational and entertainment services etc

Textual Amendments

- F2** Sch. 4A para. 14A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 15\(4\)](#) (with [Sch. 36 para. 19](#))

- 14A (1) A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the activities concerned actually take place.
- (2) This paragraph applies to the provision of—
- (a) services relating to cultural, artistic, sporting, scientific, educational, entertainment or similar activities (including fairs and exhibitions), and
 - (b) ancillary services relating to such activities, including services of organisers of such activities.]]

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