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**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)

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# SCHEDULES

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

### PLACE OF SUPPLY OF SERVICES: SPECIAL RULES

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#### 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 1

#### GENERAL EXCEPTIONS

*Cultural, educational and entertainment services etc*

<sup>F24</sup> .....]

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#### Textual Amendments

- F2** Sch. 4A para. 4 omitted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 15\(2\)](#) (with [Sch. 36 para. 19](#))

**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.