

---

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 4

#### MATTERS TO BE TREATED AS SUPPLY OF GOODS OR SERVICES

---

**Modifications etc. (not altering text)**

- C1** Sch. 4 applied (with modifications) (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 34\(4\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2

**F12** .....

---

**Textual Amendments**

- F1** Sch. 4 para. 2 repealed (29.4.1996 with application to supplies made on or after 1.1.1996) by [1996 c. 8](#), ss. 29(4)(5), 205, [Sch. 41 Pt. IV\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2.