

Status: Point in time view as at 01/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 14. (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

Valuation services etc

- 14 A supply to a person who is not a relevant business person of services consisting of the valuation of, or carrying out of work on, goods is to be treated as made where the services are physically performed.]

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