

Status: Point in time view as at 01/10/2009.

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 1

GENERAL EXCEPTIONS

Cultural, educational and entertainment services etc

^{F24}]

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](#))

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