
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Ancillary transport services. (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

Ancillary transport services

- 13 (1) A supply to a person who is not a relevant business person of ancillary transport services is to be treated as made where the services are physically performed.
- (2) “Ancillary transport services” means loading, unloading handling and similar activities.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Ancillary transport services.