

SCHEDULES

SCHEDULE 36

VAT: PLACE OF SUPPLY OF SERVICES ETC

PART 2

AMENDMENTS COMING INTO FORCE IN 2011

Admission to cultural, educational and entertainment activities etc

- 15 (1) Schedule 4A to VATA 1994 (inserted by paragraph 11) is amended as follows.
- (2) Omit paragraph 4.
- (3) After paragraph 9 insert—

“Admission to cultural, educational and entertainment activities etc

- 9A (1) A supply to a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the events in question actually take place.
- (2) This paragraph applies to the provision of—
- (a) services in respect of admission to cultural, artistic, sporting, scientific, educational, entertainment or similar events (including fairs and exhibitions), and
- (b) ancillary services relating to admission to such events.”
- (4) After paragraph 14 insert—

“Cultural, educational and entertainment services etc

- 14A (1) A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the activities concerned actually take place.
- (2) This paragraph applies to the provision of—
- (a) services relating to cultural, artistic, sporting, scientific, educational, entertainment or similar activities (including fairs and exhibitions), and
- (b) ancillary services relating to such activities, including services of organisers of such activities.”
- 16 The amendments made by this Part have effect in relation to supplies made on or after 1 January 2011.