

## SCHEDULE 4 Agricultural Production Activities and Services

### Section 4.

#### VATA Sch. 4

#### PART 1

#### Article 295(1) and Annex VII of the VAT Directive

#### List of Agricultural Production Activities

##### 1. Crop Production.

(a) General agriculture, including viticulture.

(b) Growing of fruit (including olives) and of vegetables, flowers and ornamental plants, both in the open and under glass.

(c) Production of mushrooms, spices, seeds and propagating materials; nurseries.

##### 2. Stock Farming together with Cultivation.

(a) General stock farming.

(b) Poultry farming.

(c) Rabbit farming.

(d) Beekeeping.

(e) Silkworm farming.

(f) Snail farming.

##### 3. Forestry.

##### 4. Fisheries.

(a) Fresh-water fishing.

(b) Fish farming.

(c) Breeding of mussels, oysters and other molluscs and crustaceans.

(d) Frog farming.

5. Where a farmer processes—

(a) products deriving essentially from his or her agricultural production, and

(b) using means normally employed in an agricultural, forestry or fisheries undertaking,

then such processing shall also be regarded as agricultural production.

## PART 2 Article 295(1) and Annex VIII of the VAT Directive

### List of Agricultural Services

Supplies of agricultural services which normally play a part in agricultural production shall be considered the supply of agricultural services and include the following in particular:

(a) Field work, reaping and mowing, threshing, baling, collecting, harvesting, sowing and planting.

(b) Packing and preparation for market, for example drying, cleaning, grinding, disinfecting and ensilage of agricultural products.

(c) Storage of agricultural products.

(d) Stock minding, rearing and fattening.

(e) Hiring out, for agricultural purposes, of equipment normally used in agricultural, forestry or fisheries undertakings.

(f) Technical assistance.

(g) Destruction of weeds and pests, dusting and spraying of crops and land.

(h) Operation of irrigation and drainage equipment.

(i) Lopping, tree felling and other forestry services.