
STATUTORY INSTRUMENTS

1999 No. 594

The Value Added Tax (Finance) Order 1999

3. For item 5 there shall be substituted—

“**5.** The provision of intermediary services in relation to any transaction comprised in item 1, 2, 3, 4 or 6 (whether or not any such transaction is finally concluded) by a person acting in an intermediary capacity.

5A. The underwriting of an issue within item 1 or any transaction within item 6.”