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STATUTORY INSTRUMENTS

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**1999 No. 3120**

**The Value Added Tax (Special Provisions)  
(Amendment) (No. 2) Order 1999**

**3.** In article 2:

- (a) for the definition of “collectors' items” there shall be substituted—  
““collectors' items” means any collection or collector’s piece falling within section 21(5) of the Act but excluding investment gold coins within the meaning of Note 1(b) and (c) to Group 15(1) of Schedule 9 to the Act;”
- (b) for the definition of “works of art” there shall be substituted—  
““work of art” has the same meaning as in section 21 of the Act.”.