
STATUTORY INSTRUMENTS

1999 No. 3121

**The Value Added Tax (Input Tax)
(Specified Supplies) Order 1999**

3. Services—

- (a) which are supplied to a person who belongs outside the [^{F1}United Kingdom];
- (b) which are directly linked to the export of goods to a place outside the [^{F2}United Kingdom];
or
- (c) which consist of the provision of intermediary services within the meaning of item 4 of Group 2, or item 5 of Group 5, of Schedule 9 to the Value Added Tax Act 1994 in relation to any transaction specified in paragraph (a) or (b) above,

provided the supply is exempt, or would have been exempt if made in the United Kingdom, by virtue of any item of Group 2, or any of items 1 to 6 and item 8 of Group 5, of Schedule 9 to the Value Added Tax Act 1994.

Textual Amendments

- F1** Words in art. 3(a) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **92** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F2** Words in art. 3(b) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **92** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Input Tax) (Specified Supplies) Order 1999, Section 3.