
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 member States;
- (b) which are directly linked to the export of goods to a place outside the member States; 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.