
STATUTORY INSTRUMENTS

1999 No. 3121

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

[^{F1}**3A.** Any services that are included within article 3 above by virtue of the fact that the supply is exempt, or would have been exempt if made in the United Kingdom, by virtue of item 4 of Group 2 of Schedule 9 to the Value Added Tax Act 1994 must be related to an insurance transaction or a reinsurance transaction where the party to be insured under the contract of insurance or reinsurance (whether or not a contract of insurance or reinsurance is finally concluded) is a person who belongs outside the United Kingdom.]

Textual Amendments

- F1** [Art. 3A](#) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Input Tax\) \(Specified Supplies\) \(Amendment\) Order 2018 \(S.I. 2018/1328\)](#), arts. 1(1), [4](#)

Changes to legislation:

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