

---

STATUTORY INSTRUMENTS

---

**2004 No. 3085**

**The Value Added Tax (Special Provisions)  
(Amendment) (No.2) Order 2004**

2. In article 2 of the Value Added Tax (Special Provisions) Order 1995<sup>(1)</sup> –
- (a) omit the definition of “insurer” in paragraph (1); and
  - (b) omit paragraph (2).

---

<sup>(1)</sup> [S.I.1995/1268](#) to which relevant amendments were made by article 500 of [S.I.2001/3649](#).