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STATUTORY INSTRUMENTS

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**1990 No. 2037**

**VALUE ADDED TAX**

**The Value Added Tax (Insurance) Order 1990**

*Made* - - - - - *15th October 1990*  
*Laid before the House of*  
*Commons* - - - - - *19th October 1990*  
*Coming into force* - - - *1st December 1990*

The Treasury, in exercise of the powers conferred on them by section 17(2) of the Value Added Tax Act 1983<sup>(1)</sup>, and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Insurance) Order 1990 and shall come into force on 1st December 1990.

2. Schedule 6 to the Value Added Tax Act 1983 shall be varied by substituting for item 1 of Group 2 (Insurance) the following:—

“1. The provision of insurance and reinsurance by—

- (a) a person permitted in accordance with section 2 of the Insurance Companies Act 1982, to carry on insurance business; or
- (b) an insurer who belongs outside the United Kingdom against any risks or other things described in Schedules 1 and 2 to the Insurance Companies Act 1982.”

15th October 1990

*Gregory Knight*  
*Thomas Sackville*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

The effect of this Order is to extend to insurers established outside the United Kingdom the exemption from valued added tax of the provision of insurance and reinsurance against any of the risks or other things described in Schedules 1 and 2 to the Insurance Companies Act 1982 (c. 50).