
STATUTORY INSTRUMENTS

2004 No. 3083

The Value Added Tax (Insurance) Order 2004

4. In item 4(a) —
- (a) after “a contract of insurance” insert “or reinsurance”, and
 - (b) for “any such provision of insurance or reinsurance as falls, or would fall, within item 1, 2 or 3” substitute “an insurance transaction or a reinsurance transaction”.