

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), **9**)

[^{F1}GROUP 2 — INSURANCE]

Textual Amendments

- F1** Sch. 9 Pt. 2 Group 2 substituted (19.3.1997 with effect as mentioned in [s. 38\(2\)](#) of the amending Act) by [1997 c. 16, s. 38\(1\)\(2\)](#)

- ^{F14} The provision by an insurance broker or insurance agent of any of the services of an insurance intermediary in a case in which those services—
- (a) are related (whether or not [^{F2}a contract of insurance][^{F3}or reinsurance] is finally concluded) to [^{F4}an insurance transaction or a reinsurance transaction]; and
 - (b) are provided by that broker or agent in the course of his acting in an intermediary capacity.

Textual Amendments

- F1** Sch. 9 Pt. II Group 2 substituted (19.3.1997 with effect as mentioned in [s. 38\(2\)](#) of the amending Act) by [1997 c. 16, s. 38\(1\)\(2\)](#)
- F2** Words in Sch. 9 Group 2 item 4(a) substituted (1.12.2001) by [S.I. 2001/3649, arts. 1, 347\(4\)](#)
- F3** Words in in Sch. 9 Pt. 2 Group 2 item 4 inserted (1.1.2005) by [The Value Added Tax \(Insurance\) Order 2004 \(S.I. 2004/3083\), arts. 1, 4\(a\)](#)
- F4** Words in Sch. 9 Pt. 2 Group 2 item 4 substituted (1.1.2005) by [The Value Added Tax \(Insurance\) Order 2004 \(S.I. 2004/3083\), arts. 1, 4\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4.