
STATUTORY INSTRUMENTS

1999 No. 3116

The Value Added Tax (Investment Gold) Order 1999

Customers to account for tax on supplies of investment gold

4. Section 55(1) to (4) of the Act shall apply to all supplies of a description which but for an election made under article 3 above would fall within item 1 or 2 of Group 15 of Schedule 9 to the Act.