
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3 . (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)

[^{F2}GROUP 15—INVESTMENT GOLD

Textual Amendments

- F2** Sch. 9 Pt. 2 Group 15 added (1.1.2000) by [S.I. 1999/3116, art. 2\(3\)](#)

- ^{F1} 3 The supply, by a person acting as agent for a disclosed principal, of services consisting of—
- (a) the effecting of a supply falling within item 1 or 2 that is made by or to his principal, or
 - (b) attempting to effect a supply falling within item 1 or 2 that is intended to be made by or to his principal but is not in fact made.]

Textual Amendments

- F1** Sch. 9 Pt. 2 Group 15 Item 3 added (1.1.2000) by [S.I. 1999/3116, art. 2\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3 .