

*Status: Point in time view as at 01/09/1994.*

*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 13

#### TRANSITIONAL PROVISIONS AND SAVINGS

##### Extent Information

**E1** [Sch. 13 para. 23](#) extends to the Isle of Man.

##### *Provisions related to the introduction of VAT*

- 3 Where a vehicle in respect of which purchase tax was remitted under section 23 of the <sup>M1</sup>Purchase Tax Act 1963 (vehicles for use outside the United Kingdom) is brought back to the United Kingdom the vehicle shall not, when brought back, be treated as imported for the purpose of VAT chargeable on the importation of goods.

##### Marginal Citations

**M1** [1963 c. 9](#).

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