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STATUTORY INSTRUMENTS

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**1992 No. 3120**

**VALUE ADDED TAX**

**The Value Added Tax (Imported Goods)  
Relief (Amendment) Order 1992**

*Made - - - - 9th December 1992*  
*Laid before the House of*  
*Commons - - - - 11th December 1992*  
*Coming into force - - 1st January 1993*

Whereas it appears expedient to the Treasury that relief from value added tax should be allowed with a view to conforming with certain of the provisions of Council Directive No. [83/181/EEC\(1\)](#) (as last amended by Council Directive No. [91/680/EEC\(2\)](#)) determining the scope of Article 14(1)(d) of Council Directive No. [77/388/EEC\(3\)](#) as regards exemption from value added tax on the final importation of certain goods:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 19(1) of the Value Added Tax Act 1983(4) and of all other powers enabling them in that behalf, hereby make the following Order:

**1.** This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 and shall come into force on 1st January 1993.

**2.** The Value Added Tax (Imported Goods) Relief Order 1984(5) shall be amended in accordance with the following provisions.

**3.** In Article 2—

(a) for the definition of “abroad” there shall be substituted the following definition—

““abroad” means a place outside the member States;”;

(b) after the definition of “approved” there shall be inserted the following definitions—

““exported” means exported to a place outside the member States and “exportation” shall be construed accordingly;

“sent” means sent from a place outside the member States;

“third country” means a place outside the member States;”

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(1) OJ No. L 105, 23.4.83, p. 38.

(2) OJ No. L 376, 31.12.91, p. 1.

(3) OJ No. L 145, 13.6.77, p. 1.

(4) [1983 c. 55](#); section 19(1) was amended by the Finance (No. 2) Act [1992 \(c. 48\)](#), section 14(2) and Schedule 3, paragraph 20(1).

(5) [S.I.1984/746](#); a relevant amendment was made by [S.I. 1988/2212](#).

- (c) after paragraph (3) there shall be inserted the following paragraphs—
- “(4) Except where it appears in Article 3(2) “import” means import from a place outside the member States and “importation” and “imported” shall be construed accordingly;
- (5) Except where it appears in Note (3) to Group 7 of Schedule 2, for “United Kingdom” there shall be substituted “member States”.”.
4. For paragraph (2) of Article 3 there shall be substituted the following paragraph—
- “(2) Nothing in this Order shall be construed as authorising a person to import anything from a place outside or within the member States in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment.”.
5. In Schedule 2 (Relief for Goods of Other Descriptions)—
- (a) Item 2 of and Note (4) to Group 1, Group 2, and Item 2 of Group 5 shall be revoked;
- (b) In Item 3 of Group 3 the words from “or to services” to “another member State” shall be deleted;
- (c) In Item 3 of Group 5 for the words “outside the Community” there shall be substituted “a place outside the member States”;
- (d) In Note (2) to Group 3 the words from “or to services” to “United Kingdom” shall be deleted;
- (e) In Note (1) to Group 5 “, 2,” shall be deleted;
- (f) For Note (2) to Group 7 there shall be substituted the following Note—
- “(2) Items 18 and 19 apply only to publications or printed matter on which value added tax or any other tax has been paid in the third country from which they have been exported and which have not benefited, by virtue of their exportation, from any relief from payment thereof.”.
- (g) After Note (3) to Group 7 there shall be inserted the following Note—
- “(4) In item 11 “travel agent” includes airlines, national railway undertakings, ferry operators and similar organisations.”.
- (h) To Group 7 there shall be added the following Note—
- “(5) In items 2, 15, 16 and 19 “foreign” means from a country other than the United Kingdom.”.

9th December 1992

*Irvine Patnick*  
*Tim Boswell*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Value Added Tax (Imported Goods) Relief Order 1984 to take account of the changes to the value added tax system brought about by Council Directive [91/680/EEC](#) (OJ No. L 376, 31.12.91, p. 1) supplementing the common system of value added tax and amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L 145, 13.6.77, p. 1) with a view to the abolition of fiscal frontiers.

The Order removes those provisions of the 1984 Order that relate specifically to imports from EC member States and amends other provisions so as to restrict the scope of the 1984 Order to goods received from outside the member States of the EEC. From 1 January 1993 goods received from other member States will not constitute imports for value added tax purposes and existing reliefs become unnecessary.