



# Value Added Tax Act 1983 (repealed 1.9.1994)

## 1983 CHAPTER 55

### *Further provisions as to importation of goods*

#### 24 Application of customs enactments. **U.K.**

[<sup>F1</sup>(1) Subject to such exceptions and adaptations as the Commissioners may by regulations prescribe and except where the contrary intention appears—

- (a) the provision made by or under the Customs and Excise Acts 1979 and the other enactments and subordinate legislation for the time being having effect generally in relation to duties of customs and excise charged on the importation of goods into the United Kingdom; and
- (b) the Community legislation for the time being having effect in relation to Community customs duties charged on goods entering the territory of the Community,

shall apply (so far as relevant) in relation to any tax chargeable on the importation of goods from places outside the member States as they apply in relation to any such duty of customs or excise or, as the case may be, Community customs duties.]

- (4) Regulations under section 16 of the <sup>M1</sup>Post Office Act 1953 (which provides for the application of customs enactments to postal packets) may make special provision in relation to value added tax.

#### Textual Amendments

- F1** S. 24(1) substituted for ss. 24(1)-(3) (1.12.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 14(2), [Sch. 3 Pt. I para.25](#); [S.I. 1992/2979](#), art. 4, [Sch. Pt.II](#) (with art. 5).  
S. 24(3)(c) expressly repealed (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 82, [Sch. 18 Pt.II](#).

#### Marginal Citations

- M1** 1953 c. 36.

*Status: Point in time view as at 01/01/1993.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Further provisions as to importation of goods. (See end of Document for details)*

## 25 Importation of goods by taxable persons. **U.K.**

The Commissioners may by regulations make provision for enabling goods imported [<sup>F2</sup>from a place outside the member States] by a taxable person in the course of furtherance of any business carried on by him to be delivered or removed, subject to such conditions or restrictions as the Commissioners may impose for the protection of the revenue, without payment of the tax chargeable on the importation, and for that tax to be accounted for together with the tax chargeable on the supply of goods or services by him [or on the acquisition of goods by him from other member States].

### Textual Amendments

**F2** Words in s. 25 inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 26(a)(b)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).

## 26 Goods imported for private purposes. **U.K.**

- (1) Where goods are imported by a taxable person [<sup>F3</sup>from a place outside the member States] and—
  - (a) at the time of importation they belong wholly or partly to another person; and
  - (b) the purposes for which they are to be used include private purposes either of himself or of the other,

tax paid or payable by the taxable person on the importation of the goods shall not be regarded as input tax to be deducted or credited under section 14 above; but he may make a separate claim to the Commissioners for it to be repaid.
- (2) The Commissioners shall allow the claim if they are satisfied that to disallow it would result, in effect, in a double charge to tax; and where they allow it they shall do so only to the extent necessary to avoid the double charge.
- (3) In considering a claim under this section, the Commissioners shall have regard to the circumstances of the importation and, so far as appearing to them to be relevant, things done with, or occurring in relation to, the goods at any subsequent time.
- (4) Any amount allowed by the Commissioners on the claim shall be paid by them to the taxable person.
- (5) The reference above to a person's private purposes is to purposes which are not those of any business carried on by him.

### Textual Amendments

**F3** Words in s. 26(1) inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para.27**; S.I. 1992/3261, art. 3, Sch. (with art. 4)

**Status:**

Point in time view as at 01/01/1993.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Further provisions as to importation of goods.