



# Value Added Tax Act 1983 (repealed 1.9.1994)

## 1983 CHAPTER 55

### *Reliefs*

#### **19 Relief from tax on importation of goods.**

- (1) The Treasury may by order make provision for giving relief from the whole or part of the tax chargeable on the importation of goods, subject to such conditions (including conditions prohibiting or restricting the disposal of or dealing with the goods) as may be imposed by or under the order, if and so far as the relief appears to the Treasury to be necessary or expedient, having regard to any international agreement or arrangements.

[<sup>F1</sup>(1A) In any case where—

- (a) it is proposed that goods which have been imported by any person (in this subsection referred to as “the original importer”) with the benefit of relief under subsection (1) above shall be transferred to another person (in this subsection referred to as “the transferee”), and
- (b) on an application made by the transferee, the Commissioners direct that this subsection shall apply,

this Act shall have effect as if, on the date of the transfer of the goods (and in place of the transfer), the goods were exported by the original importer and imported by the transferee and, accordingly, where appropriate, provision made under subsection (1) above shall have effect in relation to the tax chargeable on the importation of the goods by the transferee.]

- (2) The Commissioners may by regulations make provision for remitting or repaying, if they think fit, the whole or part of the tax chargeable on the importation of any goods which are shown to their satisfaction to have been previously exported from the United Kingdom.
- (3) The Commissioners may by regulations make provision for remitting or repaying the whole or part of the tax chargeable on the importation of any goods if they are satisfied

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*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 19. (See end of Document for details)*

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that the goods have been or are to be re-exported and they think fit to do so in all the circumstances and having regard—

- (a) to the tax chargeable on the supply of like goods in the United Kingdom;
- (b) to any value added tax which may have become chargeable in another member State in respect of the goods.

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**Textual Amendments**

**F1** S. 19(1A) inserted by Finance Act 1986 (c. 41, SIF 40:2), s. 13

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 19.