



# Value Added Tax Act 1983 (repealed 1.9.1994)

## 1983 CHAPTER 55

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

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

The Commissioners may by regulations make provision for enabling goods imported [<sup>F1</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**

**F1** 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).

**Status:**

Point in time view as at 22/04/1993. This version of this provision has been superseded.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There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 25.