



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Further provisions as to importation of goods

26 Goods imported for private purposes.

- (1) Where goods are imported by a taxable person 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.

Status:

Point in time view as at 01/04/1992. This version of this provision has been superseded.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There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 26.