

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART I

AMENDMENTS OF THE VALUE ADDED TAX ACT 1983 (c. 55)

Further provisions as to importation of goods

- 26 In section 25 (importation of goods by taxable persons)—
- (a) after “imported” there shall be inserted “from a place outside the member States”; and
 - (b) at the end there shall be inserted “or on the acquisition of goods by him from other member States”.