

## 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*

- 25 For subsections (1) to (3) of section 24 (application of customs enactments) there shall be substituted the following subsection—
- “(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.”
- 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”.
- 27 In section 26(1) (goods imported for private purposes), after “a taxable person” there shall be inserted “from a place outside the member States”.