Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART I

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

Transitional provisions

In paragraph 6 of Schedule 10 (relief for vehicles in respect of which purchase tax was remitted), for the words from "as imported" to the end of the paragraph there shall be substituted "for the purposes of value added tax in respect of goods acquired from another member State or, as the case may be, value added tax in respect of goods imported from places outside the member States, as so acquired or imported".