

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART I

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

Zero-rated supplies

- 63 (1) In Schedule 5 (zero-rated supplies), in Note (1) of Group 14 (goods imported by handicapped person and charities), for “imported” there shall be substituted “acquired from another member State or imported from a place outside the member States”.
- (2) In that Schedule, in Item 1 of Group 15 (supply of imported goods before entry), the words “of imported goods” shall be omitted, and at the end of the Item there shall be inserted “of goods imported from a place outside the member States.”
- (3) In that Schedule—
- (a) in Item 4 of Group 15 (supply to overseas authority etc. of goods used in the United Kingdom for the manufacture of goods for export), after “for export” there shall be inserted “to places outside the member States.”; and
 - (b) in Note (6) to Group 15 (restriction on application of Item 4), at the end there shall be inserted “another member State, any part of or place in another member State, the government of any such member State, part or place, a body established in another member State or a person who carries on business, or has a place of business, in another member State.”
- (4) In that Schedule, in Item 3 of Group 16 (exports by charities), at the end there shall be inserted “to a place outside the member States.”