

Status: Point in time view as at 01/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 13— Imports, exports etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 13— IMPORTS, EXPORTS ETC.

Item No.

- 1 The supply before the delivery of an entry (within the meaning of regulation 5 of the ^{M1}Customs Controls on Importation of Goods Regulations 1991)) under an agreement requiring the purchaser to make such entry of goods imported from a place outside the member States.

Marginal Citations

M1 S.I. 1991/2724.

- 2 The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any defence project which is the subject of an international collaboration arrangement or under direct contract with any government or government-sponsored international body participating in a defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.
- 3 The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export to places outside the member States.

Notes:

- (1) An “international collaboration arrangement” means any arrangement which—
- (a) is made between the United Kingdom Government and the government of one or more other countries, or any government-sponsored international body for collaboration in a joint project of research, development or production; and
 - (b) includes provision for participating governments to relieve the cost of the project from taxation.

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- (2) “Overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.
- (3) “Overseas body” means a body established outside the United Kingdom.
- (4) “Overseas trader” means a person who carries on a business and has his principal place of business outside the United Kingdom.
- (5) Item 3 does not apply where the overseas authority, overseas body or overseas trader is a taxable person, 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.

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