



Value Added Tax Act 1994

1994 CHAPTER 23

PART II **U.K.**

RELIEFS, EXEMPTIONS AND REPAYMENTS

Imports, overseas businesses etc

38 Importation of goods by taxable persons. **U.K.**

The Commissioners may by regulations make provision for enabling goods imported ^{F1}... by a taxable person in the course or furtherance of any business carried on by him to be delivered or removed, subject to such conditions or restrictions as the Commissioners may impose for the protection of the revenue, without payment of the VAT chargeable on the importation, and for that VAT to be accounted for together with the VAT chargeable on the supply of goods or services by him ^{F2}....

Textual Amendments

- F1** Words in s. 38 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 40\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F2** Words in s. 38 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 40\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 35(2A)-(2C) inserted by [2024 c. 12 s. 23\(1\)\(b\)](#)
- s. 51A repealed by [S.I. 2008/1146 art. 5\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
- Sch. 10 para. 8(2)(3) inserted by [1995 c. 4 s. 26\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)