



# Finance Act 2022

## 2022 CHAPTER 3

### PART 5 U.K.

#### OTHER TAXES

##### *Value added tax*

#### 72 Relief on the importation of dental prostheses U.K.

(1) In Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746), in Group 5 (health), after Item 10 insert—

- “11 Dental prostheses imported by or on behalf of—
- (a) a person registered in the dentists register;
  - (b) a person registered in the dental care professionals register established under section 36B of the Dentists Act 1984.”

(2) The amendment made by subsection (1)—

- (a) has effect in relation to imports on or after IP completion day, and
- (b) is to be treated as having been made under section 37(1) of VATA 1994 (VAT on importation of goods: reliefs etc) (and may be amended or revoked under that power accordingly).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Section 72.