

STATUTORY INSTRUMENTS

1984 No. 746

The Value Added Tax (Imported Goods) Relief Order 1984

Interpretation

2.—(1) In this Order—

[^{F1}“abroad” means a place outside [^{F2}the United Kingdom];]

“alcoholic beverages” means beverages falling within headings 22.03 to [^{F3}22.08];

“approved” means approved by the Secretary of State;

[^{F4}“exported” means exported to a place outside [^{F2}the United Kingdom] and “exportation” shall be construed accordingly;

[^{F5}“importation” is to be interpreted in accordance with the provisions of the Value Added Tax Act 1994;]

“sent” means sent from a place outside [^{F2}the United Kingdom];

^{F6} ...]

“tobacco products” has the same meaning as in section 1 of the Tobacco Products Duty Act 1979.

[^{F7}(2) In this Order, references to a heading or sub-heading are references to a heading or sub-heading of the customs tariff (within the meaning of the Taxation (Cross-border Trade) Act 2018) code.]

(3) Section 48(4) of the Value Added Tax Act 1983 (definition of “document” etc.) shall not apply for the purposes of this Order.

^{F8}(4)

^{F9}(5)

Textual Amendments

F1 Words in art. 2 substituted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **3(a)**

F2 Words in art. 2(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(a)(i)**; S.I. 2020/1641, reg. 2, Sch.

F3 Word in art. 2(1) substituted (1.8.1988) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1988 (S.I. 1988/1193), arts. 1, **2**

F4 Words in art. 2 inserted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **3(b)**

F5 Words in art. 2(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(a)(ii)** (as amended by S.I. 2020/1545, regs. 1, **104(2)**); S.I. 2020/1641, reg. 2, Sch.

Status: This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication. **Read more** (See end of Document for details)**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax (Imported Goods) Relief Order 1984, Section 2. (See end of Document for details)

- F6** Words in art. 2(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(a)(iii)**; S.I. 2020/1641, reg. 2, Sch.
- F7** Art. 2(2) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(b)**; S.I. 2020/1641, reg. 2, Sch.
- F8** Art. 2(4) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(c)**; S.I. 2020/1641, reg. 2, Sch.
- F9** Art. 2(5) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(c)**; S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Art. 2 in force at 1.7.1984, see **art. 1**

Status:

This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication.

Read more**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Imported Goods) Relief Order 1984, Section 2.