

---

*Status: Point in time view as at 01/12/2021.*

*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 3. (See end of Document for details)*

---

## STATUTORY INSTRUMENTS

---

# 1984 No. 746

## The Value Added Tax (Imported Goods) Relief Order 1984

### Application

3.—(1) This Order shall apply without prejudice to relief from tax on the importation of goods afforded under or by virtue of any other enactment.

[<sup>F1</sup>(2) Nothing in this Order shall be construed as authorising a person to import anything <sup>F2</sup>... in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment.]

---

#### Textual Amendments

- F1** Art. 3(2) substituted (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, 4
- F2** Words in art. 3(2) 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(3)**; S.I. 2020/1641, reg. 2, Sch.
- 

#### Commencement Information

- I1** Art. 3 in force at 1.7.1984, see [art. 1](#)

**Status:**

Point in time view as at 01/12/2021.

**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 3.