
STATUTORY INSTRUMENTS

1984 No. 746

The Value Added Tax (Imported Goods) Relief Order 1984

[^{F1}**3B.**—(1) This article applies where goods are imported pursuant to paragraph 3(2) of Schedule 9ZB to the Value Added Tax Act 1994.

(2) Where this article applies this Order has effect with the following modifications—

(a) article 2(1) is to be read as if the following definitions were substituted for their equivalents—

““abroad” means a place outside Great Britain;”;

““exported” means exported to a place outside Great Britain, and “exported” shall be construed accordingly;”;

““sent” means sent from a place outside Great Britain;”;

(b) ^{F2}... except where it appears in Note (3) to Group 7 of Schedule 2, for “United Kingdom” read “Great Britain”.]

Textual Amendments

F1 Arts. 3A, 3B inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **2(2)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F2 Words in art. 3B(2)(b) omitted (1.8.2021) by virtue of The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **9**

Status:

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Read more**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Imported Goods) Relief Order 1984, Section 3B.