
STATUTORY INSTRUMENTS

1984 No. 746

The Value Added Tax (Imported Goods) Relief Order 1984

Condition as to use or purpose of goods in Schedule 2

6.—(1) Where relief has been afforded in respect of any goods by virtue of an item comprised in Schedule 2 which describes the goods by reference to a use or purpose, it shall be a condition of the relief that the goods are put to such use or the purpose fulfilled in the United Kingdom.

(2) Without prejudice to paragraph (1) above, where relief has been afforded by virtue of item 5, 6 or 7 of Group 3 of Schedule 2 in respect of goods for demonstration or use, it shall be a condition of the relief that, in the course of, or as a result of, such demonstration or use, the goods are consumed or destroyed or rendered incapable of being used again for the same purpose.

(3) Without prejudice to paragraph (1) above, where relief has been afforded by virtue of item 1 of Group 4 of Schedule 2 in respect of goods for examination, analysis or testing, the relief shall be subject to the following conditions:—

- (a) the examination, analysis or testing shall be completed within such time as the Commissioners may require; and
- (b) any goods not completely used up or destroyed in the course of, or as a result of, such examination, analysis or testing, and any products resulting therefrom, shall forthwith be destroyed or rendered commercially worthless, or exported.