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STATUTORY INSTRUMENTS

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**1984 No. 746**

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

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief Order 1984 and shall come into operation on 1st July 1984.

**Interpretation**

2.—(1) In this Order—

“abroad” means in a country outside the United Kingdom;

“alcoholic beverages” means beverages falling within headings 22.03 to 22.09;

“approved” means approved by the Secretary of State;

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

(2) In this Order, references to a heading or subheading are references to a heading or subheading of the common customs tariff of the European Economic Community<sup>(1)</sup>

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

**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.

(2) Nothing in this Order shall be construed as authorising a person to import any thing in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment.

**Relief for United Nations goods**

4. No tax shall be payable on the importation, for whatever purpose, of goods produced by the United Nations or by a United Nations organisation, being goods—

(a) of a description specified in Part I of Schedule 1 to this Order, or

(b) classified under any heading or subheading specified in column 1 of Part II of Schedule 1 to this Order and within the limits of relief specified in column 2 thereof in relation to such heading or subheading.

**Relief for goods of other descriptions**

5.—(1) Subject to the provisions of this Order, no tax shall be payable on the importation of goods of a description specified in any item in Schedule 2 to this Order.

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(1) Council Regulation (EEC) No. 950/68, (OJ/SE 1968(I) p.275), as last amended by Council Regulation (EEC) No. 3333/83.

(2) Schedule 2 shall be interpreted in accordance with the notes therein contained, except that the descriptions of Groups in that Schedule are for ease of reference only and shall not affect the interpretation of the descriptions of items in those Groups.

### **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.

### **Restriction on disposal of goods in Schedule 2, Group 6**

7.—(1) Without prejudice to article 6(1) above and subject to paragraph (2) below, where relief is afforded in respect of any goods by virtue of Group 6 of Schedule 2, it shall be a condition of the relief that the goods are not lent, hired-out or transferred, except in accordance with the provisions of that Group relating to those goods.

(2) Paragraph (1) above shall not apply and relief shall continue to be afforded where goods are lent, hired-out or transferred to an organisation which would be entitled to relief by virtue of Group 6 of Schedule 2, if importing the goods on that date, on condition that—

- (a) prior notification in writing is received by the Commissioners; and
- (b) the goods are used solely in accordance with the provisions of Group 6 relating thereto.

### **Supplementary provisions as to goods in Schedule 2, Group 6**

8. Where any goods in respect of which relief has been afforded by virtue of Group 6 of Schedule 2—

- (a) are to be lent, hired-out, transferred or used except in accordance with the provisions of this Order relating to those goods; or
- (b) remain in the possession of an organisation which has ceased to fulfil any condition subject to which it is approved,

and written notification thereof is given to the Commissioners, the tax payable on the goods shall be determined as if the goods had been imported on the date when the tax becomes due, provided that where the amount of the tax first relieved is less, such lesser amount shall become payable.

### **Revocation**

9. The Value Added Tax (Imported Goods) Relief (No. 1) Order 1973 and the Value Added Tax (Health) Order 1983 are hereby revoked.

23rd May 1984

*Ian B. Lang*  
*T. Garel-Jones*  
Two of the Lords Commissioners of Her  
Majesty's Treasury