
STATUTORY INSTRUMENTS

1984 No. 746

VALUE ADDED TAX

The Value Added Tax (Imported Goods) Relief Order 1984

<i>Made</i> - - - -	<i>23rd May 1984</i>
<i>Laid before the House of</i>	
<i>Commons</i> - - - -	<i>5th June 1984</i>
<i>Coming into Operation</i>	<i>1st July 1984</i>

Whereas it appears expedient to the Treasury that the relief from value added tax provided by this Order should be allowed with a view to conforming with certain of the provisions of Council Directive No. [83/181/EEC](#), determining the scope of Article 14(1)(d) of Council Directive No. [77/388/EEC](#) as regards exemption from value added tax on the final importation of certain goods, and with exemption on the importation of human organs and blood provided for in Articles 13A(1)(d) and 14(1)(a) of Council Directive No. [77/388/EEC](#):

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 19(1) and 45(1) and (2) of the Value Added Tax Act 1983 and of all other powers enabling them in that behalf, hereby make the following Order:—

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⁽¹⁾

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

(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.

(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

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SCHEDULE 1

(Article 4)

RELIEF FOR GOODS PRODUCED BY THE UNITED NATIONS OR A UNITED NATIONS ORGANISATION

PART I

1. Holograms for laser projection.
2. Multi-media kits.
3. Materials for programmed instruction, including materials in kit form, with the corresponding printed materials.

PART II

<i>Column 1 Heading or subheading</i>	<i>Column 2 Limits of Relief</i>
37.04 A.II	Limited to those of an educational, scientific or cultural character.
37.05	Limited to those of an educational, scientific or cultural character.
37.07B.II.a)	Limited to those depicting events of current news value at the time of importation and, in the case of each importer, not exceeding two copies of each subject for copying.
	b) Limited to—
	(i) archival film material (with or without sound track) intended for use in connection with newsreel films;
	(ii) recreational films particularly suited for children and young people;
	(iii) other films of an educational, scientific or cultural character.
49.11B	Limited to—
	(i) microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character;
	(ii) wall charts designed solely for demonstration and education.
90.21	Limited to—
	(i) patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education; and
	(ii) mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae.
92.12B	Limited to those of an educational, scientific or cultural character.

SCHEDULE 2

(Article 50)

RELIEF FOR GOODS OF OTHER DESCRIPTIONS

GROUP 1

CAPITAL GOODS AND EQUIPMENT ON TRANSFER OF ACTIVITIES

Item No.

1. Capital goods and equipment imported by a person for the purposes of a business he has ceased to carry on abroad and which he has notified the Commissioners is to be carried on by him in the United Kingdom and concerned exclusively with making taxable supplies.
2. Capital goods and equipment belonging to, and imported for the purposes of, a charitable or philanthropic organisation which has notified the Commissioners of the transfer of its principal place of business from another member State to the United Kingdom.

Notes:

(1) “Capital goods and equipment” includes livestock other than livestock in the possession of dealers, but does not include—

- (a) food of a kind used for human consumption or animal feeding stuffs;
- (b) fuel;
- (c) stocks of raw materials and finished or semi-finished products; or
- (d) any motor vehicle in respect of which deduction of input tax is disallowed by article 4 of the Value Added Tax (Cars) Order 1980.(2)

(2) For the purposes of item 1, a person is not to be treated as intending to carry on a business in the United Kingdom if such business is to be merged with, or absorbed by, another business already carried on there.

(3) Item 1 applies only where the goods—

- (a) have been used in the course of the business for at least twelve months before it ceased to be carried on abroad;
- (b) are imported within twelve months of the date on which such business ceased to be carried on abroad, or within such longer period as the Commissioners allow; and
- (c) are appropriate both to the nature and size of the business to be carried on in the United Kingdom.

(4) Item 2 does not apply to any goods supplied exempt from tax to the charitable or philanthropic organisation in question for the purpose of being exported in the course of its humanitarian, charitable or teaching activities.

GROUP 2

AGRICULTURE AND ANIMALS

Item No.

1. Products obtained by a relevant person from any agricultural activity carried on by him on relevant land, imported by or on behalf of such person.

(2) , amended by S.I.1984/33

2. Seeds, fertilizers and products for the treatment of soil and crops, imported by or on behalf of a relevant person in quantities not exceeding those necessary for his use in the course of any agricultural activity carried on by him on relevant land.
3. Products obtained by a person established in the United Kingdom from fishing or fish-farming in rivers and lakes adjoining the boundary, imported by or on behalf of such person.
4. Thoroughbred horses, not more than six months old, born of a mare covered in the United Kingdom which was exported temporarily by the breeder in order to give birth.

Notes:

(1) In item 1, “relevant person” means a person established in the United Kingdom for the purpose of any agricultural activity which is principally carried on by him on land in the United Kingdom adjoining the boundary.

(2) “Agricultural activity” includes stock-farming, bee-keeping, horticulture and forestry.

(3) In item 1, “relevant land” means land in the Irish Republic adjoining the boundary.

(4) Item 1 applies to stock-farming products only where such products are obtained from an animal which has been reared or supplied in, or imported into, the United Kingdom and in respect of which any tax chargeable has been paid and not repaid.

(5) In item 2, “relevant person” means a person established in the Irish Republic for the purpose of any agricultural activity which is principally carried on by him on land in the Irish Republic adjoining the boundary.

(6) In item 2, “relevant land” means land in the United Kingdom adjoining the boundary.

(7) “Boundary” means the land boundary of Northern Ireland.

(8) Items 1 and 3 do not apply to products which have undergone any treatment other than that which normally follows the activity as a result of which they were obtained.

GROUP 3

PROMOTION OF TRADE

Item No.

1. Articles of no intrinsic commercial value sent free of charge by suppliers of goods and services for the sole purpose of advertising.
2. Samples of negligible value of a kind and in quantities capable of being used solely for soliciting orders for goods of the same kind.
3. Printed advertising matter, including catalogues, price lists, directions for use or brochures, which relate to goods for sale or hire, or to transport, commercial insurance or banking services, and which clearly display the name of a person established abroad by whom such goods or services are offered.
4. Goods to be distributed free of charge at an event, as small representative samples, for use or consumption by the public.
5. Goods imported solely for the purpose of being demonstrated at an event.
6. Goods imported solely for the purpose of being used in the demonstration of any machine or apparatus displayed at an event.
7. Paints, varnishes, wallpaper and other materials of low value to be used in the building, fitting-out and decoration of a temporary stand at an event.
8. Catalogues, prospectuses, price lists, advertising posters, calendars (whether or not illustrated), unframed photographs and other printed matter or articles advertising goods displayed at an

event, supplied without charge for the purpose of distribution free of charge to the public at such event.

Notes:

(1) Where the Commissioners so require, item 2 applies only to goods which are rendered permanently unusable, except as samples, by being torn, perforated, clearly and indelibly marked, or by any other process.

(2) Item 3 does not apply in the case of—

- (a) any consignment containing two or more copies of different documents;
- (b) any consignment containing two or more copies of the same document, unless the total gross weight of such consignment does not exceed one kilogram; or
- (c) any goods which are the subject of grouped consignments from the same consignor to the same consignee.

(3) “Event” means any of the following—

- (a) any trade, industrial, agricultural or craft exhibition, fair or similar show or display, not being an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of the goods displayed;
- (b) any exhibition or meeting which is primarily organised—
 - (i) for a charitable purpose, or
 - (ii) to promote any branch of learning, art, craft, sport or scientific, technical, educational, cultural or trade union activity, or tourism, or
 - (iii) to promote friendship between peoples, or
 - (iv) to promote religious knowledge or worship;
- (c) any meeting of representatives of any international organisation or international group of organisations; and
- (d) any representative meeting or ceremony of an official or commemorative character.

(4) In item 4, “representative samples” means goods which are—

- (a) imported free of charge or obtained at such event from goods imported in bulk;
- (b) identifiable as advertising samples of low value;
- (c) not easily marketable and, where appropriate, packaged in quantities which are less than the lowest quantity of the same goods as marketed; and
- (d) intended to be consumed at such event, where the goods comprise foodstuffs or beverages not packaged as described in paragraph (c) above.

(5) Items 4, 5 and 6 do not apply to fuels, alcoholic beverages or tobacco products.

(6) Items 4 to 8 apply only where the aggregate value and quantity thereof is appropriate to the nature of the event, the number of visitors and the extent of the exhibitor's participation in it.

GROUP 4

GOODS FOR TESTING, ETC

Item No.

1. Goods imported for the purpose of examination, analysis or testing to determine their composition, quality or other technical characteristics, to provide information or for industrial or commercial research.

Note: Item 1 does not apply to goods exceeding the quantities necessary for such purposes or where the examination, analysis or testing, itself constitutes a sales promotion.

GROUP 5

HEALTH

Item No.

1. Animals specially prepared for laboratory use and sent free of charge to a relevant establishment.
2. Biological or chemical substances sent free of charge from another member State to a relevant establishment.
3. Biological or chemical substances sent to a relevant establishment from outside the Community.
4. Human blood.
5. Products for therapeutic purposes, derived from human blood.
6. Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
7. Reagents for use in blood type grouping, or for the detection of blood grouping incompatibilities, by approved institutions or laboratories, exclusively for non-commercial medical or scientific purposes.
8. Reagents for use in the determination of human tissue types by approved institutions or laboratories, exclusively for non-commercial medical or scientific purposes.
9. Pharmaceutical products imported by or on behalf of persons or animals for their use while visiting the United Kingdom to participate in an international sporting event.

Notes:

- (1) In items 1, 2 and 3, “relevant establishment” means —
 - (a) a public establishment, or a department of such establishment, principally engaged in education or scientific research; or
 - (b) a private establishment so engaged, which is approved.
- (2) Item 3 applies only where the goods fulfil the conditions laid down under or by virtue of Article 60(1)(b) of Council Regulation (EEC) No. 918/83(3).
- (3) Items 4, 5, 6, 7 and 8 include special packaging essential for transport of the goods and any solvents or accessories necessary for their use.
- (4) In items 7 and 8, “reagents” means all reagents, whether of human, animal, plant, or other, origin.

GROUP 6

CHARITIES, ETC

Item No.

1. Basic necessities obtained without charge for distribution free of charge to the needy by a relevant organisation.

(3) , implemented by Commission Regulation (EEC) No. 2288/83.

2. Goods donated by a person established abroad to a relevant organisation for use to raise funds at occasional charity events for the benefit of the needy.
3. Equipment and office materials donated by a person established abroad to a relevant organisation for meeting its operating needs or carrying out its charitable aims.
4. Goods imported by a relevant organisation for distribution or loan, free of charge, to victims of a disaster affecting the territory of one or more member States.
5. Goods imported by a relevant organisation for meeting its operating needs in the relief of a disaster affecting the territory of one or more member States.
6. Articles donated to and imported by a relevant organisation for supply to blind or other physically or mentally handicapped persons and which are specially designed for the education, employment or social advancement of such persons.
7. Spare parts, components or accessories for any article of a kind mentioned in item 6, including tools for its maintenance, checking, calibration or repair.

Notes:

(1) In items 1 to 5, “relevant organisation” means a State organisation or other approved charitable or philanthropic organisation.

(2) In item 1, “basic necessities” means food, medicines, clothing, blankets, orthopedic equipment and crutches, required to meet a person's immediate needs.

(3) Items 1, 2 and 3 do not include alcoholic beverages, tobacco products, coffee, tea or motor vehicles other than ambulances.

(4) Items 2, 3 and 6 do not apply where there is any commercial intent on the part of the donor.

(5) Items 4 and 5 apply only where the Commission of the European Communities has made a Decision authorising importation of the goods.

(6) In item 6, “relevant organisation” means an approved organisation principally engaged in the education of, or the provision of assistance to, blind or other physically or mentally handicapped persons.

(7) In item 6, “supply” means any loan, hiring-out or transfer, for consideration or free of charge, other than on a profit-making basis.

(8) Item 7 applies only where the goods are imported with an article of a kind mentioned in item 6 to which they relate, or, if imported subsequently, are identifiable as being intended for that article, where relief from tax on that article has been afforded by virtue of item 6, or would have been so afforded if such article were imported with the goods which relate to it.

GROUP 7

PRINTED MATTER, ETC

Item No.

1. Documents sent free of charge to public services in the United Kingdom.
2. Foreign government publications and publications of official international bodies intended for free distribution.
3. Ballot papers for elections organised by bodies abroad.
4. Specimen signatures and printed circulars concerning signatures, forming part of exchanges of information between bankers or public services.
5. Official printed matter sent to a Central Bank in the United Kingdom.

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6. Documents sent by companies incorporated abroad to bearers of, or subscribers to, securities issued by such companies.
7. Files, archives and other documents for use at international meetings, conferences or congresses and reports of such gatherings.
8. Plans, technical drawings, traced designs and other documents sent by any person for the purpose of participating in a competition in the United Kingdom or to obtain or fulfil an order executed abroad.
9. Documents to be used in examinations held in the United Kingdom on behalf of institutions established abroad.
10. Printed forms to be used as official documents in the international movement of vehicles or goods pursuant to international conventions.
11. Printed forms, labels, tickets and similar documents sent to travel agents in the United Kingdom by transport and tourist undertakings abroad.
12. Used commercial documents.
13. Official printed forms from national or international authorities.
14. Printed matter conforming to international standards, for distribution by an association in the United Kingdom and sent by a corresponding association abroad.
15. Documents sent for the purpose of free distribution to encourage persons to visit foreign countries, in particular to attend cultural, tourist, sporting, religious, trade or professional meetings or events.
16. Foreign hotel lists and yearbooks published by or on behalf of official tourist agencies and timetables for foreign transport services, for free distribution.
17. Yearbooks, lists of telephone and telex numbers, hotel lists, catalogues for fairs, specimens of craft goods of negligible value and literature on museums, universities, spas or other similar establishments, supplied as reference material to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution.

Note: Items 15 and 16 do not apply where the goods contain more than 25 per cent. of private commercial advertising.

GROUP 8

ARTICLES SENT FOR MISCELLANEOUS PURPOSES

Item No.

1. Material relating to trademarks, patterns or designs and supporting documents and applications for patents, imported for the purpose of being submitted to bodies competent to deal with protection of copyright or industrial or commercial patent rights.
2. Objects imported for the purpose of being submitted as evidence, or for a like purpose, to a court or other official body in the United Kingdom.
3. Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies and publishers of newspapers or magazines.
4. Recorded media, including punched cards, sound recordings and microfilm, sent free of charge for the transmission of information.
5. Any honorary decoration conferred by a government or Head of State abroad on a person resident in the United Kingdom and imported on his behalf.

6. Any cup, medal or similar article of an essentially symbolic nature, intended as a tribute to activities in the arts, sciences, sport, or the public service, or in recognition of merit at a particular event, which is either—
 - (a) donated by an authority or person established abroad for the purpose of being presented in the United Kingdom, or
 - (b) awarded abroad to a person resident in the United Kingdom and imported on his behalf.
7. Goods (other than alcoholic beverages or tobacco products) sent on an occasional basis as gifts in token of friendship or goodwill between bodies, public authorities or groups carrying on an activity in the public interest.
8. Any consignment of goods (other than alcoholic beverages, tobacco products, perfumes or toilet waters) not exceeding £6 in value, sent by post.

Note: Items 5, 6 and 7 do not apply to any importation—

- (a) of a commercial character; or
- (b) in respect of which relief from tax has been afforded by virtue of Part XII of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983.

GROUP 9

WORKS OF ART AND COLLECTORS' PIECES

Item No.

1. Works of art and collectors' pieces imported by approved museums, galleries or other institutions for a purpose other than sale.

Note: Item 1 applies only where the goods are—

- (a) of an educational, scientific or cultural character; and
- (b) imported free of charge or, if for a consideration, are not supplied to the importer in the course or furtherance of any business.

GROUP 10

TRANSPORT

Item No.

1. Fuel and lubricants contained in a vehicle imported into the United Kingdom, for use exclusively by such vehicle.
2. Fuel, not exceeding 10 litres for each vehicle, contained in portable tanks carried by a vehicle imported into the United Kingdom, for use exclusively by such vehicle.
3. Litter, fodder and feeding stuffs contained in a vehicle carrying animals, for the use of such animals during their journey to the United Kingdom.
4. Disposable packings for the stowage and protection of goods during their transportation to the United Kingdom.

Notes:

- (1) "Vehicle" means any motor road vehicle.
- (2) Item 1 applies only to—

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- (a) fuel contained in the standard tanks permanently fitted to the vehicle and which are fitted to all vehicles of that type by the manufacturer, to supply fuel directly for propulsion or refrigeration; and
 - (b) lubricants necessary for the normal operation of the vehicle during its journey.
- (3) Item 2 does not apply in the case of a vehicle which, by its type of construction and equipment, is designed for and capable of transporting more than nine persons, including the driver, or goods, or any special purpose vehicle.
- (4) Item 4 applies only where the cost of the packings is included in the consideration for the goods transported.

GROUP 11

WAR GRAVES, FUNERALS, ETC

Item No.

1. Goods imported by an approved organisation for use in the construction, upkeep or ornamentation of cemeteries, tombs and memorials in the United Kingdom which commemorate war victims of other countries.
2. Coffins containing human remains.
3. Urns containing human ashes.
4. Flowers, wreaths and other ornamental objects accompanying goods described in items 2 or 3.
5. Flowers, wreaths and other ornamental objects, imported without any commercial intent by a person resident abroad, for use at a funeral or to decorate a grave.

EXPLANATORY NOTE

This Order provides for relief from value added tax chargeable on certain goods permanently imported. It implements Community obligations, arising from harmonisation of the laws of member States on turnover taxes, by giving effect to Titles III to XI of Council Directive No. [83/181/EEC](#). Corresponding reliefs from customs duty are conferred by Council Regulation ([EEC](#)) No. [918/83](#) (*Ibid.* p. 1).

Schedule 1 to the Order, introduced by article 4, applies to United Nations produced visual and auditory materials of an educational, scientific or cultural character which, within the limits laid down, may be imported for any purpose.

Schedule 2, introduced by article 5(1), applies to goods of other specified descriptions imported in conjunction with activities such as commerce, scientific research, philanthropy, international relations, recreation and cultural pursuits. For ease of reference, Schedule 2 is divided into the following Groups:—

- Group 1—Capital Goods and Equipment on Transfer of Activities
- Group 2—Agriculture and Animals
- Group 3—Promotion of Trade
- Group 4—Goods for Testing, Etc.

- Group 5—Health
- Group 6—Charities, Etc.
- Group 7—Printed Matter, Etc.
- Group 8—Articles sent for Miscellaneous Purposes
- Group 9—Works of Art and Collectors' Pieces
- Group 10—Transport
- Group 11—War Graves, Funerals, Etc.

Items within these Groups are interpreted in accordance with notes and where goods are described by reference to a use or purpose, relief is conditional upon the goods being put to such use or the purpose fulfilled: articles 5(2) and 6. Article 7 lays down restrictions on disposal of goods imported for charitable or philanthropic purposes by virtue of Group 6 and article 8 provides a special rule as to payment of tax on these goods where the relief conditions cease to be met.

Group 3 incorporates the reliefs for exhibition goods formerly afforded by the Value Added Tax (Imported Goods) Relief (No. 1) Order 1973. Group 6 incorporates the reliefs for human blood and its derivatives and human organs and tissue for diagnostic or therapeutic purposes or medical research, in conformity with Articles 13A(1)(d) and 14(1)(a) of Directive No. [77/388/EEC](#) and which were afforded by the Value Added Tax (Health) Order 1983. Accordingly, the Orders of 1973 and 1983 are revoked.