
STATUTORY INSTRUMENTS

1988 No. 1174

**The Value Added Tax (Goods Imported
for Private Purposes) Relief Order 1988**

Relief for goods imported from another member State

3. Subject to the provisions of this Order where goods are imported from another member State into the United Kingdom, the tax chargeable on the importation shall be reduced to an amount calculated in accordance with article 5 of this Order, if the Commissioners are satisfied that—

- (a) the importer is not a taxable person or, if he is, the goods are imported otherwise than in the course of his business;
- (b) the goods, prior to the importation into the United Kingdom, were supplied in or imported into a member State and that supply or importation was the last taxable transaction; and
- (c) the tax paid at the time of the last taxable transaction, or any part of it, has not been and will not be repaid or deducted as input tax in any member State.