
STATUTORY INSTRUMENTS

1988 No. 1193

VALUE ADDED TAX

**The Value Added Tax (Imported Goods)
Relief (Amendment) Order 1988**

<i>Made</i>	- - - -	<i>11th July 1988</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th July 1988</i>
<i>Coming into force</i>	- -	<i>1st August 1988</i>

Whereas it appears to the Treasury expedient 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](#)(1) determining the scope of Article 14 (1) (d) of Council Directive No. [77/388/EEC](#)(2) as regards exemption from value added tax on the final importation of certain goods:

Whereas alcoholic products as described in Article 1(2) (d) of Council Directive No. [83/181/EEC](#) are specifically excluded from certain categories of goods to be exempted under the provisions of that Directive:

Whereas the Combined Nomenclature(3) has replaced the nomenclature of the Common Customs Tariff(4) by reference to which the said products were described:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 19(1) of the Value Added Tax Act 1983(5) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) Order 1988 and shall come into force on 1st August 1988.

2. In article 2(1) of the Value Added Tax (Imported Goods) Relief Order 1984(6) in the definition of "alcoholic beverages" for the heading "22.09" there shall be substituted the heading "22.08".

(1) OJ No. L105, 23.4.83, p.38.

(2) OJ No. L145, 13.6.77, p.1.

(3) Council Regulation (EEC) No. 2658/87, OJ No. L256, 7.9.87, p.1.

(4) Council Regulation (EEC) No. 950/68, OJ No. L172, 22.7.68, p.1 (OJ/SE 1968(1) p.275).

(5) 1983 c. 55.

(6) S.I. 1984/746, as amended by S.I. 1987/155, 2108.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11th July 1988

Peter Lloyd
Michael Neubert
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Value Added Tax (Imported Goods) Relief Order 1984, which implemented certain Community obligations arising under Council Directive No. [83/181/EEC](#), provides relief from value added tax chargeable on certain goods permanently imported. From 1 January 1988 the Combined Nomenclature replaced the Common Customs Tariff nomenclature and the Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1987 (S.I.[1987/2108](#)) substituted the new headings and sub-headings in Part II of Schedule 1 to the 1984 Order. This Order amends the definition of “alcoholic beverages” in Article 2 of the 1984 Order to take account of the headings of the Combined Nomenclature under which those beverages are now classified.