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STATUTORY INSTRUMENTS

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**1988 No. 2212**

**The Value Added Tax (Imported Goods)  
Relief (Amendment) (No. 2) Order 1988**

4. In Group 3 (promotion of trade)–
- (a) for item 3 there shall be substituted the following item–
- “3. Printed advertising matter, including catalogues, price lists, directions for use or brochures, which relates to goods for sale or hire by a person established outside the United Kingdom, or to services offered by a person established in another member State, or to transport, commercial insurance or banking services offered by a person established in a third country, and which clearly displays the name of the person by whom such goods or services are offered.”;
- (b) in Note (2), for the words “Item 3 does not apply in the case of–” there shall be substituted the words “Save in the case of imported printed matter intended for distribution free of charge and relating to either goods for sale or hire or to services offered by a person established in a member State other than the United Kingdom, item 3 does not apply to–”.