
STATUTORY INSTRUMENTS

1988 No. 2212

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

5. In Group 5 (health)–

- (a) after item 9, there shall be added the following item–

“**10.** Samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products.”;

- (b) in Note (2), for the reference to “Article 60(1)(b)” there shall be substituted a reference to “Article 60”;

- (c) after Note (4), there shall be added the following Note–

“(5) Item 10 applies only to samples addressed to consignees authorised to receive them free of tax.”.