

---

STATUTORY INSTRUMENTS

---

**1988 No. 2212**

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

**6.** In Group 7 (printed matter, etc.)—

(a) after item 17, there shall be added the following items—

**18.** Official publications issued under the authority of the country of exportation, international institutions, regional or local authorities and bodies governed by public law established in the country of exportation.

**19.** Printed matter distributed by foreign political organisations on the occasion of elections to the European Parliament or national elections in the country in which the printed matter originates.”;

(b) for the Note to the Group there shall be substituted the following—

*“Notes:*

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

(2) Items 18 and 19 apply only to publications or printed matter on which value added tax or any other tax has been paid in the country of exportation and which have not benefited, by virtue of their exportation, from any relief from payment thereof.

(3) In item 19, “foreign political organisations” means those which are officially recognised as such in the United Kingdom.”.