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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**

7. In Group 8 (articles sent for miscellaneous purposes)–
- (a) in item 8, there shall be deleted the words “, sent by post”;
  - (b) after item 8, there shall be added the following item–
    - “9. Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge at business conferences or similar international events to persons normally resident in a country other than the United Kingdom.”;
  - (c) for the Note to the Group there shall be substituted the following–
    - “Note: Items 5, 6, 7 and 9 do not apply to any importation of a commercial character.”.