
STATUTORY INSTRUMENTS

1992 No. 3102

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

26. In regulation 39—

- (a) in sub-paragraph (vi) of paragraph (b), “and” shall be omitted;
- (b) in sub-paragraph (vii) of paragraph (b), for “mixed in warehouse);” there shall be substituted “mixed in warehouse), and”;
- (c) after sub-paragraph (vii) of paragraph (b) there shall be inserted the following sub-paragraph—
 - “(viii) section 20AA (power to allow reliefs);”;
- (d) for paragraph (c) there shall be substituted the following—
 - “(c) the Customs and Excise Management Act 1979(1)—
 - (i) section 43(5) (provisions as to duty on re-imported goods),
 - (ii) section 125(1) and (2) (valuation of goods for the purpose of ad valorem duties),
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles), and
 - (iv) section 127(1)(b) (determination of disputes as to duties on imported goods);”;
- (e) for paragraph (d) there shall be substituted the following—
 - “(d) the Customs and Excise Duties (General Reliefs) Act 1979(2) other than sections 8 and 9(b);”;
- (f) after paragraph (d) there shall be inserted the following paragraphs—
 - “(e) the Isle of Man Act 1979(3)—
 - sections 8 and 9 (removal of goods from Isle of Man to United Kingdom);
 - and
 - (f) the Tobacco Products Duty Act 1979(4)—
 - section 2(2) (remission or repayment of duty on tobacco products);”;
- (g) for “are to have effect” there shall be substituted “are to apply”.

(1) 1979 c. 2.
(2) 1979 c. 3.
(3) 1979 c. 58.
(4) 1979 c. 7.