
STATUTORY INSTRUMENTS

1992 No. 3120

**The Value Added Tax (Imported Goods)
Relief (Amendment) Order 1992**

3. In Article 2—

- (a) for the definition of “abroad” there shall be substituted the following definition—
 - ““abroad” means a place outside the member States;”;
- (b) after the definition of “approved” there shall be inserted the following definitions—
 - ““exported” means exported to a place outside the member States and “exportation” shall be construed accordingly;
 - “sent” means sent from a place outside the member States;
 - “third country” means a place outside the member States;”
- (c) after paragraph (3) there shall be inserted the following paragraphs—
 - “(4) Except where it appears in Article 3(2) “import” means import from a place outside the member States and “importation” and “imported” shall be construed accordingly;
 - (5) Except where it appears in Note (3) to Group 7 of Schedule 2, for “United Kingdom” there shall be substituted “member States”.”.