
STATUTORY INSTRUMENTS

1992 No. 3120

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

5. In Schedule 2 (Relief for Goods of Other Descriptions)—
- (a) Item 2 of and Note (4) to Group 1, Group 2, and Item 2 of Group 5 shall be revoked;
 - (b) In Item 3 of Group 3 the words from “or to services” to “another member State” shall be deleted;
 - (c) In Item 3 of Group 5 for the words “outside the Community” there shall be substituted “a place outside the member States”;
 - (d) In Note (2) to Group 3 the words from “or to services” to “United Kingdom” shall be deleted;
 - (e) In Note (1) to Group 5 “, 2,” shall be deleted;
 - (f) For Note (2) to Group 7 there shall be substituted the following Note—

“(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 third country from which they have been exported and which have not benefited, by virtue of their exportation, from any relief from payment thereof.”.
 - (g) After Note (3) to Group 7 there shall be inserted the following Note—

“(4) In item 11 “travel agent” includes airlines, national railway undertakings, ferry operators and similar organisations.”.
 - (h) To Group 7 there shall be added the following Note—

“(5) In items 2, 15, 16 and 19 “foreign” means from a country other than the United Kingdom.”.