

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Value Added Tax (Imported Goods) Relief Order 1984 to take account of the changes to the value added tax system brought about by Council Directive [91/680/EEC](#) (OJNo. L 376, 31.12.91, p. 1) supplementing the common system of value added tax and amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L 145, 13.6.77, p. 1) with a view to the abolition of fiscal frontiers.

The Order removes those provisions of the 1984 Order that relate specifically to imports from EC member States and amends other provisions so as to restrict the scope of the 1984 Order to goods received from outside the member States of the EEC. From 1 January 1993 goods received from other member States will not constitute imports for value added tax purposes and existing reliefs become unnecessary.