
STATUTORY INSTRUMENTS

1992 No. 3124

The Value Added Tax (Imported Gold) Relief Order 1992

2. The tax chargeable upon the importation of gold (including gold coins)^{F1}... shall not be payable where the importation is by a Central Bank.

Textual Amendments

F1 Words in [art. 2](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), regs. 1, [6\(2\)](#); [S.I. 2020/1641](#), reg. 2, Sch.

Commencement Information

II Art. 2 in force at 1.1.1993, see [art. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Imported Gold) Relief Order 1992, Section 2.