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STATUTORY INSTRUMENTS

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**1992 No. 3129**

**The Value Added Tax (Special Provisions) Order 1992**

**Relief from tax on importation**

- 9.—(1) This article applies to—
- (a) paintings, drawings and pastels, executed by hand, other than hand-painted or hand-decorated manufactured articles, original engravings, prints and litho graphs, original sculptures and statuary, in any material, which were obtained by any person (otherwise than by his producing them or by succession on the death of the person producing them) before 1st April 1973;
  - (b) antiques, of an age exceeding one hundred years (except pearls and loose gem stones), collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological or ethnographic interest.
- (2) Tax shall not be chargeable on the importation from a place outside the member States of any goods to which this article applies.