
STATUTORY INSTRUMENTS

1992 No. 3130

**The Value Added Tax (Supply of
Temporarily Imported Goods) Order 1992**

[^{F1}3.—(1) Where goods held under temporary importation arrangements in Northern Ireland are supplied, that supply shall be treated as neither a supply of goods nor a supply of services provided that—

- (a) the goods remain eligible for temporary importation arrangements; and
- (b) the supply is to a person established outside Northern Ireland and the member States.

(2) In this article—

“goods held under temporary importation arrangements” means goods placed under the temporary admission procedure provided for in Union customs legislation, with total relief from customs duty, whether or not the goods are subject to customs duty.

“Union customs legislation” has the same meaning as in paragraph 1(8) of Schedule 9ZB to the Value Added Tax Act 1994.]

F1 Art. 3 inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, 15 (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Supply of Temporarily Imported Goods) Order 1992, Section 3.