
STATUTORY INSTRUMENTS

1992 No. 3130

VALUE ADDED TAX

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

Made - - - - *9th December 1992*
Laid before the House of
Commons - - - - *11th December 1992*
Coming into force - - *1st January 1993*

The Treasury, in exercise of the powers conferred on them by section 3(3) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Supply of Temporarily Imported Goods) Order 1992 and shall come into force on 1st January 1993.

2.—(1) Where goods held under temporary importation arrangements 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 the member States.

(2) “Goods held under temporary importation arrangements” means goods placed under customs arrangements with total relief from customs duty within the meaning of Council Regulation (EEC) No. 3599/82(2), whether or not the goods are subject to customs duty.

Irvine Patnick
Tim Boswell

Two of the Lords Commissioners of Her
Majesty’s Treasury

9th December 1992

(1) 1983 (c. 55); section 3(3) was amended by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 4(1).
(2) OJ No. L376, 31.12.82, p.1.

Status: *This is the original version (as it was originally made).*

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that certain supplies of temporarily imported goods be disregarded for value added tax purposes. It essentially carries forward the provision in Article 13 of The Value Added Tax (Temporarily Imported Goods) Relief Order 1986 (S.I.1986/1989) which is revoked with effect from 1st January 1993.