

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.

Changes to legislation:

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