
STATUTORY INSTRUMENTS

1992 No. 3261

**The Finance (No. 2) Act 1992 (Commencement
No. 4 and Transitional Provisions) Order 1992**

Transitional Provisions relating to Value Added Tax

4.—(1) Subject to the following provisions of this article and except where article 5 below applies, none of the amendments to the 1983 Act made by the provisions brought into force by this Order shall have effect in relation to any importation of goods where—

- (a) a relevant import arrangement applies to the goods before 1st January 1993; and
- (b) that relevant import arrangement has not ceased to apply to the goods before 1st January 1993.

(2) In paragraph (1) above and articles 5 and 7 below—

“relevant import arrangement” means any of the following circumstances applicable to the importation of the goods:

- (a) the goods are Community transit goods;
- (b) the goods are put in a customs warehouse or an excise warehouse;
- (c) the goods are moved into a free zone;
- (d) the goods are goods in temporary storage;
- (e) the tax chargeable on the importation of the goods is relieved by virtue of the Value Added Tax (Temporarily Imported Goods) Relief Order 1986(1);
- (f) the goods are the subject of a Community external transit operation where the goods were dispatched or their transport commenced before 1st January 1993;
- (g) the goods are the subject of a Community internal transit operation where the goods were dispatched or their transport commenced before 1st January 1993 for the purpose of delivering them to the recipient of a supply of the goods which is—
 - (i) treated as taking place before 1st January 1993;
 - (ii) made for a consideration; and
 - (iii) made by a taxable person in the course or furtherance of a business carried on by him; or
- (h) the payment of any duty or tax is relieved or suspended, or would be if the goods were imported from a place outside the member States, by virtue of—
 - (i) the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983(2);
 - (ii) the Temporary Importation (Commercial Vehicles and Aircraft) Regulations 1961(3);

(1) S.I.1986/1989.

(2) S.I. 1983/1829; relevant amendments were made by S.I. 1991/1293.

(3) S.I.1961/1523.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (iii) regulation 44 of the Value Added Tax (General) Regulations 1985⁽⁴⁾; or
- (iv) Council Regulation (EEC) No. 3312/89⁽⁵⁾.

⁽⁴⁾ S.I. 1985/886.

⁽⁵⁾ OJ No. L321, 4.11.89, p. 5.