
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Enactments excepted

118. There shall be excepted from the enactments which are to apply as mentioned in section 16(1) of the Act—

- (a) the Alcoholic Liquor Duties Act 1979⁽¹⁾—
 - (i) section 7 (exemption from duty on spirits in articles used for medical purposes),
 - (ii) section 8 (repayment of duty on spirits for medical or scientific purposes),
 - (iii) section 9 (remission of duty on spirits for methylation),
 - (iv) section 10 (remission of duty on spirits for use in art or manufacture),
 - (v) section 22(4) (drawback on exportation of tinctures or spirits of wine), and
 - (vi) sections 42 and 43 (drawback on exportation and warehousing of beer),
- (b) the Hydrocarbon Oil Duties Act 1979⁽²⁾—
 - (i) section 9 (relief for certain industrial uses),
 - (ii) section 15 (drawback of duty on exportation etc. of certain goods),
 - (iii) section 16 (drawback of duty on exportation etc. of power methylated spirits),
 - (iv) section 17 (repayment of duty on heavy oil used by horticultural producers),
 - (v) section 18 (repayment of duty on fuel for ships in home waters),
 - (vi) section 19 (repayment of duty on fuel used in fishing boats etc.),
 - (vii) section 20 (relief from duty on oil contaminated or accidentally mixed in warehouse),
and
 - (viii) section 20AA (power to allow reliefs),
- (c) the Customs and Excise Management Act 1979⁽³⁾—
 - (i) section 43(5) (provisions as to duty on re-imported goods),
 - (ii) section 125(1) and (2) (valuation of goods for the purpose of ad valorem duties),
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles),
and
 - (iv) section 127(1)(b) (determination of disputes as to duties on imported goods),

⁽¹⁾ 1979 c. 4 ; section 8 was substituted by section 6(1) of the Finance Act 1988 (c. 39) .

⁽²⁾ 1979 c. 5 .

⁽³⁾ 1979 c. 2 .

- (d) the Customs and Excise Duties (General Reliefs) Act 1979(4) other than sections 8 and 9(b),
- (e) the Isle of Man Act 1979(5), sections 8 and 9 (removal of goods from Isle of Man to United Kingdom), and
- (f) the Tobacco Products Duty Act 1979(6), section 2(2) (remission or repayment of duty on tobacco products).

(4) 1979 c. 3 .
(5) 1979 c. 58 .
(6) 1979 c. 7 .