
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Supplies to export houses

127. Where goods are supplied to an export house but are not at any time delivered to the export house in the United Kingdom and—

- (a) the goods are delivered by the supplier direct to a port, customs and excise airport or approved inland clearance depot for immediate shipment or to an export packer for delivery direct to a port, customs and excise airport or approved inland clearance depot for immediate shipment to the order of the export house, and
- (b) the goods are exported to a place outside the member States,

the supply, subject to such conditions as the Commissioners may impose, shall be zero-rated.