
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Entry and exit formalities

140. —

(1) Where goods enter the United Kingdom from the territories prescribed in regulation 136 or 137 the formalities relating to the entry of goods into the customs territory of the Community contained in Council Regulation (EEC) No. 2913/92(1), Commission Regulation (EEC) No. 2454/93(2) and the Customs Controls on Importation of Goods Regulations 1991(3), shall be completed.

(2) Where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the formalities relating to the export of goods to a place outside the customs territory of the Community contained in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall be completed.

Commencement Information

II Reg. 140 in force at 20.10.1995, see [reg. 1](#)

(1) OJ No. L 302, 19.10.92, p. 1.

(2) OJ No. L 253, 11.10.93, p. 1; this Regulation has been amended by Commission Regulation (EC) No. 3665/93 (OJ No. L 335, 31.12.93, p. 1), Commission Regulation (EC) No. 655/94 (OJ No. L 82, 25.3.94, p. 15), Council Regulation (EC) No. 1500/94 (OJ No. L 162, 30.6.94, p. 1), Commission Regulation (EC) No. 2193/94 (OJ No. L 235, 9.9.94, p. 6) and Commission Regulation (EC) No. 3254/94 (OJ No. L 346, 31.12.94, p. 1).

(3) S.I. 1991/2724, amended by S.I. 1993/3014.

Status:

Point in time view as at 02/09/1996. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 140.