



Finance Act 2002

2002 CHAPTER 23

PART 2

VALUE ADDED TAX

^{F1}25 Relief from VAT on acquisition if importation would attract relief

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Textual Amendments

- F1** S. 25 repealed (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 132\(d\)](#) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 25.