
STATUTORY INSTRUMENTS

1987 No. 2108

VALUE ADDED TAX

**The Value Added Tax (Imported Goods)
Relief (Amendment) (No. 2) Order 1987**

Made - - - - *4th December 1987*
Laid before the House of
Commons - - - - *8th December 1987*
Coming into force - - *1st January 1988*

Whereas it appears to the Treasury expedient that the relief from value added tax provided by this Order should be allowed with a view to conforming with Article 79(q) of Council Directive No. [83/181/EEC](#)(1) determining the scope of Article 14(1)(d) of Council Directive No. [77/388/EEC](#)(2) as regards exemption from value added tax on the final importation of certain goods:

Whereas the goods mentioned in the said Article 79(q) are described by reference to their headings in the nomenclature of the Common Customs Tariff(3):

Whereas that nomenclature has been replaced by the Combined Nomenclature(4):

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 19(1) of the Value Added Tax Act 1983(5) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1987 and shall come into force on 1st January 1988.
2. The Value Added Tax (Imported Goods) Relief Order 1984(6) shall be amended in accordance with the following provisions of this Order.
3. In Article 2(2) for the words "common customs tariff" there shall be substituted the words "Combined Nomenclature".
4. For Part II of Schedule 1 there shall be substituted the new part set out in the Schedule to this Order.

(1) OJ No. L105, 23.4.83, p.38.

(2) OJ No. L145, 13.6.77, p.1.

(3) Council Regulation (EEC) No. 950/68, OJ No. L172, 22.7.68, p.1. (OJ/SE 1968(1) p.275) as last amended by Council Regulation (EEC) No. 3618/86, OJ No. L345, 8.12.86, p.1.

(4) Council Regulation (EEC) No. 2658/87, OJ No. L256, 7.9.87, p.1.

(5) 1983 c. 55.

(6) S.I.1984/746, as amended by S.I. 1987/155.

Status: This is the original version (as it was originally made).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

4th December 1987

Michael Neubert
Mark Lennox-Boyd
Two of the Lords Commissioners of Her
Majesty's Treasury

SCHEDULE

Article 4.

“PART II

Column 1 Heading or Sub-heading	Column 2 Limits of Relief
370400 10	Limited to films of an educational, scientific or cultural character.
37 05	Limited to films of an educational, scientific or cultural character.
370690 51	Limited to newsreels (with or without soundtrack) depicting events of current news value at the time of importation and, in the case of each importer, not exceeding two copies of each subject for copying.
370610 99	
370690 91	Limited to —
370690 99	<ul style="list-style-type: none"> (i) archival film material (with or without soundtrack) intended for use in connection with newsreel films; (ii) recreational film particularly suited for children and young people; and (iii) other films of an educational, scientific or cultural character.
49 11	Limited to — <ul style="list-style-type: none"> (i) microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character; and (ii) wall charts designed solely for demonstration and education.
85 24	Limited to those of an educational, scientific or cultural character.
90 23	Limited to — <ul style="list-style-type: none"> (i) patterns, models and wall charts of an educational, scientific or cultural character designed solely for demonstration and education; and (ii) mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae.”

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EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 1, Part II to the Value Added Tax (Imported Goods) Relief Order 1984 implements the Annex article 79(q) of and to Council Directive [83/181/EEC](#) which lists certain goods eligible for relief from VAT on their importation by reference to their headings and sub-headings in the nomenclature of the Common Customs Tariff. From 1st January 1988 the Combined Nomenclature replaces the Common Customs Tariff nomenclature and this Order substitutes the new headings and sub-headings.