

---

STATUTORY INSTRUMENTS

---

**1988 No. 1174**

**VALUE ADDED TAX**

The Value Added Tax (Goods Imported  
for Private Purposes) Relief Order 1988

<i>Made</i> - - - -	<i>7th July 1988</i>
<i>Laid before the House of Commons</i> - -	<i>8th July 1988</i>
<i>Coming into force</i>	<i>1st August 1988</i>

**THE VALUE ADDED TAX (GOODS IMPORTED  
FOR PRIVATE PURPOSES) RELIEF ORDER 1988**

1. Citation and commencement
  2. Interpretation
  3. Relief for goods imported from another member State
  4. Conditions of relief
  5. Method of calculating the relief
- Signature  
Explanatory Note