
STATUTORY INSTRUMENTS

1992 No. 3119

VALUE ADDED TAX

The Value Added Tax (Temporarily Imported Goods and Goods Imported for Private Purposes) Reliefs (Revocation) Order 1992

Made - - - - *9th December 1992*
Laid before the House of
Commons - - - - *11th December 1992*
Coming into force - - *1st January 1993*

The Treasury, in exercise of the powers conferred on them by section 19(1) and (1A) of the Value Added Tax Act 1983(1) 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 (Temporarily Imported Goods and Goods Imported for Private Purposes) Reliefs (Revocation) Order 1992 and shall come into force on 1st January 1993.

2. The Value Added Tax (Temporarily Imported Goods) Relief Order 1986(2) and the Value Added Tax (Goods Imported for Private Purposes) Relief Order 1988(3) are hereby revoked.

Irvine Patnick
Tim Boswell

Two of the Lords Commissioners of Her Majesty's Treasury

9th December 1992

(1) 1983 c. 55; section 19(1) was amended by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 20(1); section 19(1A) was inserted by the Finance Act 1986 (c. 41), section 13 and amended by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 20(2).
(2) S.I.1986/1989.
(3) S.I. 1988/1174.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes the Value Added Tax (Temporarily Imported Goods) Relief Order 1986 and the Value Added Tax (Goods Imported for Private Purposes) Relief Order 1988 which are no longer required in the light of changes to the value added tax system brought about by Council Directive [91/680/EEC](#) (OJNo. L 376, 31.12.91, p.1) supplementing the common system of value added tax amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L 145, 13.6.77, p.1) with a view to the abolition of fiscal frontiers.

Both Orders become redundant regarding goods imported from another member State of the EEC from 1 January 1993 since, with effect from that date, value added tax will no longer be charged upon the importation of goods from another member State and relief from a charge to value added tax will cease to be necessary.

In addition the Value Added Tax (Temporarily Imported Goods) Relief Order 1986 becomes redundant regarding goods imported from places outside the EEC since, with effect from 1 January 1993, goods placed under customs temporary importation arrangements with total relief from customs duty will not constitute imports for value added tax purposes unless and until such goods are removed from those arrangements in the United Kingdom. Such goods will be subject to the provisions of Council Regulation [\(EEC\) No. 3599/82](#) (OJ No. L 376, 31.12.82, p.1) concerning temporary importation reliefs from customs duty applied to value added tax by virtue of section 24(1) of the Value Added Tax Act 1983.