

STATUTORY INSTRUMENTS

**1992 No. 3130**

**VALUE ADDED TAX**

**The Value Added Tax (Supply of  
Temporarily Imported Goods) 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 3(3) 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 (Supply of Temporarily Imported Goods) Order 1992 and shall come into force on 1st January 1993.

**Commencement Information**

II Art. 1 in force at 1.1.1993, see [art. 1](#)

2.—(1) Where goods held under [<sup>F1</sup>a temporary admission procedure][<sup>F2</sup>in Great Britain] are supplied, that supply shall be treated as neither a supply of goods nor a supply of services provided that—

[<sup>F3</sup>(a) the conditions for getting full relief from import duty under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 continue to be met; and]

(b) the supply is to a person established outside [<sup>F4</sup>Great Britain].

[<sup>F5</sup>(2) “Goods held under a temporary admission procedure” means goods declared for a temporary admission procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018, for which full relief from a liability to import duty is to be given under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.]

(1) 1983 (c. 55); section 3(3) was amended by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 4(1).

- F1** Words in art. 2(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **7(2)(a)(i)**; S.I. 2020/1641, reg. 2, Sch.
- F2** Words in art. 2(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **14(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Art. 2(1)(a) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **7(2)(a)(ii)**; S.I. 2020/1641, reg. 2, Sch.
- F4** Words in art. 2(1)(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **14(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F5** Art. 2(2) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **7(2)(b)**; S.I. 2020/1641, reg. 2, Sch.

#### Commencement Information

- I2** Art. 2 in force at 1.1.1993, see [art. 1](#)

[<sup>F6</sup>**3.**—(1) Where goods held under temporary importation arrangements in Northern Ireland are supplied, that supply shall be treated as neither a supply of goods nor a supply of services provided that—

- (a) the goods remain eligible for temporary importation arrangements; and
- (b) the supply is to a person established outside Northern Ireland and the member States.

(2) In this article—

“goods held under temporary importation arrangements” means goods placed under the temporary admission procedure provided for in Union customs legislation, with total relief from customs duty, whether or not the goods are subject to customs duty.

“Union customs legislation” has the same meaning as in paragraph 1(8) of Schedule 9ZB to the Value Added Tax Act 1994.]

- F6** Art. 3 inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **15** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

*Irvine Patnick*  
*Tim Boswell*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides that certain supplies of temporarily imported goods be disregarded for value added tax purposes. It essentially carries forward the provision in Article 13 of The Value Added Tax (Temporarily Imported Goods) Relief Order 1986 (S.I.1986/1989) which is revoked with effect from 1st January 1993.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Supply of Temporarily Imported Goods) Order 1992.