
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Interpretation of Part XVI

117. —

(1) In regulation 127 “approved inland clearance depot” means any inland premises approved by the Commissioners for the clearance of goods for customs and excise purposes.

(2) For the purposes of regulation 128 “container” means an article of transport equipment (lift-van, moveable tank or other similar structure)—

- (a) fully or partially enclosed to constitute a compartment intended for containing goods,
- (b) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (c) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (d) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (e) designed to be easy to fill and to empty, and
- (f) having an internal volume of one cubic metre or more,

and the term “container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container, but shall not include vehicles, accessories or spare parts of vehicles, or packaging.

(3) In regulation 127 “export house” means any person registered in the United Kingdom who in the course of his business in the United Kingdom arranges or finances the export of goods from the United Kingdom to a place outside the member States.

(4) In regulation 129 “goods” does not include a motor car, motor cycle, motor scooter or motor caravan which has been registered under the Vehicle (Excise) Act 1971⁽¹⁾ or any corresponding enactment for the time being in force of the Parliament of Northern Ireland or of Tynwald respectively and in regulations 130 and 131 “goods” does not include—

- (a) a motor vehicle, or
- (b) a boat intended to be exported under its own power.

(5) In paragraph (4) above “motor car” means any motor vehicle of a kind normally used on public roads which has three or more wheels and either—

- (a) is constructed or adapted solely or mainly for the carriage of passengers, or

- (b) has to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows.
- (6) The following are not included in the definition of "motor car"—
- (a) vehicles capable of accommodating only one person or suitable for carrying 12 or more persons,
 - (b) vehicles of not less than 3 tonnes unladen weight,
 - (c) caravans, ambulances and prison vans,
 - (d) vehicles of a type approved by the Assistant Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time being laid down by him for the purposes of the London Cab Order 1934⁽²⁾, and
 - (e) vehicles constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons other than such as is incidental to that special purpose.
- (7) For the purposes of regulation 129 "overseas authority" means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.
- (8) In this Part of these Regulations "overseas visitor" means a person who, during the 2 years immediately preceding the date of the supply mentioned in regulations 130 and 131 or the date of the application mentioned in regulation 132, has not been in the member States for more than 365 days, or who, for the purposes of regulation 132, during the 6 years immediately preceding the date of the application has not been in the member States for more than 1,095 days.
- (9) In regulations 130 and 131 "ship" includes a hovercraft within the meaning of the Hovercraft Act 1968⁽³⁾.
- (10) In regulations 140 and 144 "customs territory of the Community" has the same meaning as it has for the purposes of Council Regulation (EEC) No. 2913/92⁽⁴⁾.

Enactments excepted

118. There shall be excepted from the enactments which are to apply as mentioned in section 16(1) of the Act—

- (a) the Alcoholic Liquor Duties Act 1979⁽⁵⁾—
 - (i) section 7 (exemption from duty on spirits in articles used for medical purposes),
 - (ii) section 8 (repayment of duty on spirits for medical or scientific purposes),
 - (iii) section 9 (remission of duty on spirits for methylation),
 - (iv) section 10 (remission of duty on spirits for use in art or manufacture),
 - (v) section 22(4) (drawback on exportation of tinctures or spirits of wine), and
 - (vi) sections 42 and 43 (drawback on exportation and warehousing of beer),
- (b) the Hydrocarbon Oil Duties Act 1979⁽⁶⁾—
 - (i) section 9 (relief for certain industrial uses),

(2) S.R. & O. 1934/1346.

(3) 1968 c. 59.

(4) OJ No. L302, 19.10.92, p. 1; the territories comprising the customs territory of the Community are defined in Article 3 of Council Regulation (EEC) No. 2913/92 as amended by virtue of the treaty concerning the accession of Austria, Finland and Sweden to the European Union (OJ No. C. 241, 29.8.94, p. 9) and as adjusted by paragraph A1(a) of Part XIII of Annex 1 to Council Decision 95/1/EC, Euratom, ECSC (OJ No. L1, 1.1.95, p. 1).

(5) 1979 c. 4; section 8 was substituted by section 6(1) of the Finance Act 1988 (c. 39).

(6) 1979 c. 5.

- (ii) section 15 (drawback of duty on exportation etc. of certain goods),
- (iii) section 16 (drawback of duty on exportation etc. of power methylated spirits),
- (iv) section 17 (repayment of duty on heavy oil used by horticultural producers),
- (v) section 18 (repayment of duty on fuel for ships in home waters),
- (vi) section 19 (repayment of duty on fuel used in fishing boats etc.),
- (vii) section 20 (relief from duty on oil contaminated or accidentally mixed in warehouse),
and
- (viii) section 20AA (power to allow reliefs),
- (c) the Customs and Excise Management Act 1979(7)—
 - (i) section 43(5) (provisions as to duty on re-imported goods),
 - (ii) section 125(1) and (2) (valuation of goods for the purpose of ad valorem duties),
 - (iii) section 126 (charge of excise duty on manufactured or composite imported articles),
and
 - (iv) section 127(1)(b) (determination of disputes as to duties on imported goods),
- (d) the Customs and Excise Duties (General Reliefs) Act 1979(8) other than sections 8 and 9(b),
- (e) the Isle of Man Act 1979(9), sections 8 and 9 (removal of goods from Isle of Man to United Kingdom), and
- (f) the Tobacco Products Duty Act 1979(10), section 2(2) (remission or repayment of duty on tobacco products).

Regulations excepted

119. Regulations 16(4) and (5) and 19(1)(b) of the Excise Warehousing (Etc.) Regulations 1988(11) shall be excepted from the subordinate legislation which is to apply as mentioned in section 16(1) of the Act.

Community legislation excepted

120. —

(1) Council Regulation (EEC) No. 918/83(12) on conditional reliefs from duty on the final importation of goods, and any implementing Regulations made thereunder shall be excepted from the Community legislation which is to apply as mentioned in section 16(1) of the Act.

(2) The following Articles shall be excepted from the Community legislation which is to apply as mentioned in section 16(1) of the Act—

- (a) in Council Regulation (EEC) No. 2913/92(13) establishing the Community Customs Code—
 - (i) Articles 126 to 128 (drawback system of inward processing relief),
 - (ii) Articles 130 to 136 (processing for free circulation),

(7) 1979 c. 2 .

(8) 1979 c. 3 .

(9) 1979 c. 58 .

(10) 1979 c. 7 .

(11) S.I. 1988/809.

(12) OJ No. L 105, 23.4.83, p. 1; implementing Regulations are Commission Regulations (EEC) Numbers 2288/83 OJ No. L 220, 11.8.83, p. 13; 2289/83 OJ No. L 220, 11.8.83, p. 15 and 2290/83 OJ No. L 220, 11.8.83, p. 20.

(13) OJ No. L 302, 19.10.92, p. 1.

- (iii) Article 137 so far as it relates to partial relief on temporary importation, and Article 142,
 - (iv) Articles 145 to 160 (outward processing),
 - (v) Articles 185 to 187 (returned goods), and
 - (vi) Article 229(b) (interest payable on a customs debt),
 - (b) in Commission Regulation (EEC) No. 2454/93⁽¹⁴⁾ which contains provisions implementing the Community Customs Code—
 - (i) Articles 624 to 647 (drawback system of inward processing relief),
 - (ii) Articles 650 to 669 (processing for free circulation),
 - (iii) Article 690 (partial relief on temporary importation),
 - (iv) Articles 748 to 787 (outward processing), and
 - (v) Articles 844 to 856 and 882 (returned goods).
 - (3) Council Regulation (EEC) No. 2658/87⁽¹⁵⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff and implementing Regulations made thereunder (end use relief), save and in so far as the said Regulations apply to goods admitted into territorial waters—
 - (a) in order to be incorporated into drilling or production platforms, for purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, or to link such drilling or production platforms to the mainland of the United Kingdom, or
 - (b) for the fuelling and provisioning of drilling or production platforms,
- shall be excepted from the Community legislation which is to apply as mentioned in section 16(1) of the Act.

Adaptations

121. Section 125(3) of the Customs and Excise Management Act 1979 shall have effect in its application by virtue of section 16(1) of the Act as if the reference to the preceding subsections of that section included a reference to section 21 of the Act.

Postal importations by registered persons in the course of business

122. Goods imported by post from places outside the member States, other than by datapost packet, not exceeding £2,000 in value, or such greater sum as is determined for the time being by the Commissioners, by a registered person in the course of a business carried on by him may, with the authority of the proper officer, be delivered without payment of VAT if—

- (a) the registered person has given such security as the Commissioners may require, and
- (b) his registration number is shown on the customs declaration attached to or accompanying the package,

and save as the Commissioners may otherwise allow he shall account for VAT chargeable on the goods on their importation together with any VAT chargeable on the supply of goods or services by him or on the acquisition of goods by him from another member State in a return furnished by him in accordance with these Regulations for the prescribed accounting period during which the goods were imported.

⁽¹⁴⁾ OJ No. L 253, 11.10.93, p. 1.

⁽¹⁵⁾ OJ No. L 256, 7.9.87, p. 1.

Temporary importations

123. —

(1) Subject to such conditions as the Commissioners may impose, the VAT chargeable on the importation of goods from a place outside the member States shall not be payable where—

- (a) a taxable person makes a supply of goods which is to be zero-rated in accordance with sub-paragraphs (a)(i) and (ii), and (b) of section 30(8) of the Act,
- (b) the goods so imported are the subject of that supply, and
- (c) the Commissioners are satisfied that—
 - (i) the importer intends to remove the goods to another member State, and
 - (ii) the importer is importing the goods in the course of a supply by him of those goods in accordance with the provisions of sub-paragraphs (a)(i) and (ii), and (b) of section 30(8) of the Act and any Regulations made thereunder.

(2) As a condition of granting the relief afforded by paragraph (1) above the Commissioners may require the deposit of security, the amount of which shall not exceed the amount of VAT chargeable on the importation.

(3) The relief afforded by paragraph (1) above shall continue to apply provided that the importer—

- (a) removes the goods to another member State within one month of the date of importation or within such longer period as the Commissioners may allow, and
- (b) supplies the goods in accordance with sub-paragraphs (a)(i) and (ii), and (b) of section 30(8) of the Act and any Regulations made thereunder.

Reimportation of certain goods by non-taxable persons

124. Subject to such conditions as the Commissioners may impose, the VAT chargeable on the importation of goods from a place outside the member States which have been previously exported from the member States shall not be payable if the Commissioners are satisfied that—

- (a) the importer is not a taxable person or, if he is, the goods are imported otherwise than in the course of his business,
- (b) the goods were last exported from the member States by him or on his behalf,
- (c) the goods—
 - (i) were supplied, acquired in or imported into a member State before their export, and any VAT or other tax due on that supply, acquisition or importation was paid and neither has been, nor will be, refunded, or
 - (ii) are imported by the person who made them,
- (d) the goods were not exported free of VAT by reason of the zero-rating provisions of subsection (6) or (8) of section 30 of the Act or Regulations made thereunder or free of purchase tax or by reason of the provisions of the law of another member State corresponding, in relation to that member State, to those provisions,
- (e) the goods have not been subject to process or repair outside the member States other than necessary running repairs which did not result in any increase in the value of the goods, and
- (f) the goods—
 - (i) were at the time of exportation intended to be reimported, or
 - (ii) have been returned for repair or replacement, or after rejection by a customer outside the member States, or because it was not possible to deliver them to such customer, or

- (iii) were prior to the time of exportation in private use and possession in the member States.

Reimportation of certain goods by taxable persons

125. Subject to such conditions as the Commissioners may impose, the VAT chargeable on the importation of goods from a place outside the member States which have been previously exported from the member States shall not be payable if the Commissioners are satisfied that—

- (a) the importer is a taxable person importing the goods in the course of his business,
- (b) the goods were last exported from the member States by him or on his behalf,
- (c) the goods have not been subject to process or repair outside the member States other than necessary running repairs which did not result in any increase in the value of the goods,
- (d) the goods—
 - (i) were owned by him at the time of exportation and have remained his property, or
 - (ii) were owned by him at the time of exportation and have been returned after rejection by a customer outside the member States or because it was not possible to deliver them to such a customer, or
 - (iii) have been returned from the continental shelf, and
- (e) if the goods were supplied in, acquired in or imported into a member State before their export, any VAT or other tax chargeable on that supply, acquisition or importation was accounted for or paid and neither has been, nor will be, refunded.

Reimportation of goods exported for treatment or process

126. Subject to such conditions as the Commissioners may impose, VAT chargeable on the importation of goods from a place outside the member States which have been temporarily exported from the member States and are reimported after having undergone repair, process or adaptation outside the member States, or after having been made up or reworked outside the member States, shall be payable as if such treatment or process had been carried out in the United Kingdom, if the Commissioners are satisfied that—

- (a) at the time of exportation the goods were intended to be reimported after completion of the treatment or process outside the member States, and
- (b) the ownership in the goods was not transferred to any other person at exportation or during the time they were abroad.

Supplies to export houses

127. Where goods are supplied to an export house but are not at any time delivered to the export house in the United Kingdom and—

- (a) the goods are delivered by the supplier direct to a port, customs and excise airport or approved inland clearance depot for immediate shipment or to an export packer for delivery direct to a port, customs and excise airport or approved inland clearance depot for immediate shipment to the order of the export house, and
- (b) the goods are exported to a place outside the member States,

the supply, subject to such conditions as the Commissioners may impose, shall be zero-rated.

Export of freight containers

128. Where the Commissioners are satisfied that a container is to be exported to a place outside the member States, its supply, subject to such conditions as they may impose, shall be zero-rated.

Supplies to overseas persons

129. —

(1) Where the Commissioners are satisfied that—

- (a) goods intended for export to a place outside the member States have been supplied, otherwise than to a taxable person, to—
 - (i) a person not resident in the United Kingdom,
 - (ii) a trader who has no business establishment in the United Kingdom from which taxable supplies are made, or
 - (iii) an overseas authority, and
- (b) the goods were exported to a place outside the member States,

the supply, subject to such conditions as they may impose, shall be zero-rated.

(2) This regulation shall not apply in the case of a supply to any person who is a member of the crew of any ship or aircraft departing from the United Kingdom or the Isle of Man.

Supplies to persons departing from the member States

130. Where the Commissioners are satisfied that—

- (a) goods have been supplied to, and delivered direct to, a ship or aircraft on behalf of—
 - (i) a member, being an overseas visitor, of the crew of any ship or aircraft departing from the United Kingdom or the Isle of Man to an immediate destination outside the member States, or
 - (ii) a person who is not an overseas visitor, who has been resident in the member States for at least 365 days in the last 2 years immediately preceding the date of the supply of the said goods and who, at the time of the said supply, intends to depart from the United Kingdom or the Isle of Man for an immediate destination outside the member States and remain outside the member States for a period of at least 12 months, and
- (b) save as they may allow, the goods were produced to the proper officer on exportation, and
- (c) the goods were exported in that ship or aircraft or in such other ship or aircraft as the Commissioners may allow,

the supply, subject to such conditions as they may impose, shall be zero-rated.

131. —

(1) Where the Commissioners are satisfied that—

- (a) goods have been supplied to a person who is an overseas visitor and who, at the time of the supply, intended to depart from the member States within 3 months from that date and that the goods should accompany him,
- (b) save as they may allow, the goods were produced to the competent authorities for the purposes of the common system of VAT in the member State from which the goods were finally exported to a place outside the member States, and
- (c) the goods were exported to a place outside the member States,

the supply, subject to such conditions as they may impose, shall be zero-rated.

(2) This regulation shall not apply in the case of a supply to any person who is a member of the crew of any ship or aircraft departing from the member States.

132. The Commissioners may, on application by an overseas visitor who intends to depart from the member States within 15 months and remain outside the member States for a period of at least 6 months, permit him within 12 months of his intended departure to purchase, from a registered person, a new motor vehicle without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

133. The Commissioners may, on application by any person who intends to depart from the member States within 9 months and remain outside the member States for a period of at least 6 months, permit him within 6 months of his intended departure to purchase, from a registered person, a new motor vehicle without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

Supplies to persons taxable in another member State

134. Where the Commissioners are satisfied that—

- (a) a supply of goods by a taxable person involves their removal from the United Kingdom,
- (b) the supply is to a person taxable in another member State,
- (c) the goods have been removed to another member State, and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A(16) of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as they may impose, shall be zero-rated.

Supplies of goods subject to excise duty to persons who are not taxable in another member State

135. Where the Commissioners are satisfied that—

- (a) a supply by a taxable person of goods subject to excise duty involves their removal from the United Kingdom to another member State,
- (b) that supply is other than to a person taxable in another member State and the place of supply is not, by virtue of section 7(5) of the Act, treated as outside the United Kingdom,
- (c) the goods have been removed to another member State in accordance with the provisions of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(17), and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as they may impose, shall be zero-rated.

Territories to be treated as excluded from or included in the territory of the Community and of the member States

136. For the purposes of the Act the following territories shall be treated as excluded from the territory of the Community—

- (a) the Channel Islands,

(16) Section 50A was inserted by section 24 of the Finance Act 1995 (c. 4).

(17) S.I. 1992/3135.

- (b) Andorra,
- (c) San Marino, and
- (d) the Aland Islands.

137. For the purposes of the Act the following territories shall be treated as excluded from the territory of the member States and the territory of the Community—

- (a) the Canary Islands (Kingdom of Spain),
- (b) the overseas departments of the French Republic (Guadeloupe, Martinique, Réunion, St. Pierre and Miquelon and French Guiana), and
- (c) Mount Athos (Hellenic Republic).

138. —

(1) For the purposes of the Act the territory of the Community shall be treated as excluding Austria, Finland and Sweden (the acceding States) in relation to goods to which this regulation applies.

(2) Subject to paragraph (4) below, the goods to which this regulation applies are—

- (a) goods which are the subject of a supply made in an acceding State before 1st January 1995 and which in pursuance of that supply are removed to the United Kingdom on or after 20th October 1995 being goods in the case of which provisions of the law of the acceding State in question having effect for purposes corresponding to those of subsection (6)(a) or (so far as it applies to exportations) subsection (8) of section 30 of the Act have prevented VAT from being charged on that supply, and
- (b) goods which were subject to a suspension regime before 1st January 1995, which by virtue of any Community legislation were to remain, for VAT purposes only, subject to that regime for a period beginning with that date and which cease to be subject to that regime on or after 20th October 1995.

(3) For the purposes of paragraph (2)(b) above, goods shall be treated as having become subject to a suspension regime if—

- (a) on their entry into the territory of the Community—
 - (i) they were placed under a temporary admission procedure with full exemption from import duties, in temporary storage, in a free zone, or under customs warehousing arrangements or inward processing arrangements, or
 - (ii) they were admitted into the territorial waters of the United Kingdom for the purpose of being incorporated into drilling or production platforms, for the purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, for the purpose of linking such platforms to the mainland of the United Kingdom, or for the purpose of fuelling or provisioning such platforms, or
- (b) they were placed under any customs transit procedure in pursuance of a supply made in the course of a business,

and (in the case in question) the time that any Community customs debt in relation to the goods would be incurred in the United Kingdom if the accession to the European Union of the acceding States were disregarded would fall to be determined by reference to the matters mentioned in subparagraph (a) or (b) above.

(4) This regulation does not apply to the following goods—

- (a) goods which are exported on or after 20th October 1995 to a place outside the member States,
- (b) goods which are not means of transport and are removed on or after 20th October 1995 from a temporary admission procedure such as is referred to in paragraph (3)(a)(i) above,

in order to be returned to the person in an acceding State who had exported them from that State,

- (c) means of transport which are removed on or after 20th October 1995 from a temporary admission procedure such as is referred to in paragraph (3)(a)(i) above and which—
- (i) were first brought into service before 1st January 1987, or
 - (ii) have a value not exceeding £4,000, or
 - (iii) have been charged in an acceding State with VAT which has not been remitted or refunded by reason of their exportation and to such other tax (if any) to which means of transport of that class or description are normally chargeable.

139. For the purposes of the Act the following territories shall be treated as included in the territory of the member States and the territory of the Community—

- (i) the Principality of Monaco (French Republic), and
- (ii) the Isle of Man (United Kingdom).

Entry and exit formalities

140. —

(1) Where goods enter the United Kingdom from the territories prescribed in regulation 136 or 137 the formalities relating to the entry of goods into the customs territory of the Community contained in Council Regulation (EEC) No. 2913/92(18), Commission Regulation (EEC) No. 2454/93(19) and the Customs Controls on Importation of Goods Regulations 1991(20), shall be completed.

(2) Where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the formalities relating to the export of goods to a place outside the customs territory of the Community contained in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall be completed.

Use of the internal Community transit procedure

141. Where goods enter the United Kingdom from the territories prescribed in regulation 136 or 137 and the said goods are intended for another member State, or other destination outside the United Kingdom transport of the goods to which destination involves their passage through another member State, the internal Community transit procedure described in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall apply.

Customs and excise legislation to be applied

142. Subject to regulation 143, where goods are imported into the United Kingdom from the territories prescribed in regulation 136 or 137 customs and excise legislation shall apply (so far as relevant) in relation to any VAT chargeable upon such importation with the same exceptions and adaptations as are prescribed in regulations 118, 119, 120 and 121 in relation to the application of section 16(1) of the Act.

(18) OJ No. L 302, 19.10.92, p. 1.

(19) OJ No. L 253, 11.10.93, p. 1; this Regulation has been amended by Commission Regulation (EC) No. 3665/93 (OJ No. L 335, 31.12.93, p. 1), Commission Regulation (EC) No. 655/94 (OJ No. L 82, 25.3.94, p. 15), Council Regulation (EC) No. 1500/94 (OJ No. L 162, 30.6.94, p. 1), Commission Regulation (EC) No. 2193/94 (OJ No. L 235, 9.9.94, p. 6) and Commission Regulation (EC) No. 3254/94 (OJ No. L 346, 31.12.94, p. 1).

(20) S.I. 1991/2724, amended by S.I. 1993/3014.

143. Where goods are imported into the United Kingdom from the territories prescribed in regulation 137, section 4 of the Finance (No. 2) Act 1992⁽²¹⁾ (enforcement powers) shall apply in relation to any VAT chargeable upon such importation as if references in that section to “member States” excluded the territories prescribed in regulation 137.

144. Where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the provisions relating to the export of goods to a place outside the customs territory of the Community contained in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 shall apply for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

145. —

(1) Subject to paragraph (2) below, where goods are exported from the United Kingdom to the territories prescribed in regulation 136 or 137 the provisions made by or under the Customs and Excise Management Act 1979⁽²²⁾ in relation to the exportation of goods to places outside the member States shall apply (so far as relevant) for the purpose of ensuring the correct application of the zero rate of VAT to such goods.

(2) Where goods are being exported from the United Kingdom to the territories prescribed in regulation 137, section 4 of the Finance (No. 2) Act 1992 (enforcement powers) shall apply to such goods as if references in that section to “member States” excluded the territories prescribed in regulation 137.

⁽²¹⁾ 1992 c. 48 .

⁽²²⁾ 1979 c. 2 .