
STATUTORY INSTRUMENTS

2004 No. 3147

VALUE ADDED TAX

**The Value Added Tax (Imported Gas
and Electricity) Relief Order 2004**

Made - - - - 30th November 2004
*Laid before the House of
Commons* - - - - 2nd December 2004
Coming into force - - 1st January 2005

Whereas it appears necessary to the Treasury that the relief from value added tax provided by this Order should be allowed with a view to conforming with Article 14.1(k) of Council Directive No. 77/388 EEC(1) and Article 249 of the Treaty establishing the European Community(2):

Now, therefore, the Treasury, in exercise of the powers conferred on them by section 37(1) of the Value Added Tax Act 1994(3), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Imported Gas and Electricity) Relief Order 2004 and shall come into force on 1st January 2005 in relation to goods imported on or after that date.

2. The VAT chargeable on the importation from a place outside the member States of—
- (a) gas through the natural gas distribution network, or
 - (b) electricity,

shall not be payable.

Jim Murphy
Nick Ainger

Two of the Lords Commissioners of Her
Majesty's Treasury

30th November 2004

(1) OJ No.L145, 13.6.1977, p.1; Article 14.1(k) was added by Article 3 of Council Directive 2003/92/EC (OJ No. L260, 7.10.2003, p.8); there are other amendments but none is relevant to this Order.
(2) Cmnd.7460 to which the United Kingdom acceded by the Treaty of Accession (Cmnd. 7463) and in which Article 189 was renumbered 249 by Article 12 of the Treaty of Amsterdam (Cmnd. 3780); there are other amendments but none is relevant to this Order.
(3) 1994 c. 23.

Status: This is the original version (as it was originally made).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, which comes into force on 1st January 2005, is part of the implementation of Council Directive [2003/92/EC](#) (OJ L260, 11.10.03 p.8). It forms part of a package of new measures which apply to supplies of natural gas and electricity. A transposition note in respect of this implementation is available at www.hmce.gov.uk.

The Order relieves VAT on the importation of gas through the natural gas distribution network, or of electricity, from places outside the member States.

A full regulatory impact assessment of the effect that this instrument will have on the costs of businesses is available at www.hmce.gov.uk.