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STATUTORY INSTRUMENTS

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**2009 No. 730**

**The Enactment of Extra-Statutory Concessions Order 2009**

*The Value Added Tax Act 1994*

**Value of imported goods**

**17.**—(1) In section 21(6D)(b) of the Value Added Tax Act 1994 (value of imported goods)(**1**), insert at the end “in circumstances where the exportation and subsequent importation were effected to obtain the benefit of that subsection”.

(2) The amendment made by this article has effect in relation to importations on or after 6th April 2009.

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(**1**) [1994 c. 23](#); subsection (6D) was inserted by section 12 of the Finance Act [1999 \(c. 16\)](#) which also amended subsection (4), other relevant amendments were made by section 22 of the Finance Act [1995 \(c. 4\)](#), section 27 of, and Part IV(3) of Schedule 41 to, the Finance Act [1996 \(c. 8\)](#) and section 18 of the Finance Act [2006 \(c. 25\)](#).