

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 19. (See end of Document for details)

## SCHEDULES

### SCHEDULE 13

#### TRANSITIONAL PROVISIONS AND SAVINGS

##### Extent Information

**E1** Sch. 13 para. 23 extends to the Isle of Man.

#### GROUP 4A

##### FUEL AND POWER FOR DOMESTIC OR CHARITY USE

##### *Importation of goods*

- 19 Nothing in this Act shall prejudice the effect of the <sup>M1</sup>Finance (No.2) Act 1992 (Commencement No.4 and Transitional Provisions) Order 1992 and accordingly—
- (a) where Article 4 of that Order applies immediately before the commencement of this Act in relation to any importation of goods, that Article and the legislation repealed by this Act shall continue to apply in relation to that importation as if this Act had not been enacted, and
  - (b) where Article 5 of that Order applies in relation to any goods, this Act shall apply in relation to those goods in accordance with that Article and Article 6 of that Order.

##### Marginal Citations

**M1** [S.I.1992/3261](#) (C.102).

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