Status: *This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication.* ***Read more*** *(See end of Document for details)****Changes to legislation:*** *There are currently no known outstanding effects for the The Value Added Tax (Imported Goods) Relief Order 1984. (See end of Document for details)*

STATUTORY INSTRUMENTS

1984 No. 746

VALUE ADDED TAX

The Value Added Tax (Imported Goods) Relief Order 1984

Made - - - -	*23rd May 1984*
Laid before the House of Commons - - - -	*5th June 1984*
Coming into Operation	*1st July 1984*

Whereas it appears expedient to the Treasury that the relief from value added tax provided by this Order should be allowed with a view to conforming with certain of the provisions of Council Directive No.83/181/EEC, determining the scope of Article 14(1)(d) of Council Directive No. 77/388/EEC as regards exemption from value added tax on the final importation of certain goods, and with exemption on the importation of human organs and blood provided for in Articles 13A(1)(d) and 14(1)(a) of Council Directive No. 77/388/EEC:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 19(1) and 45(1) and (2) of the Value Added Tax Act 1983 and of all other powers enabling them in that behalf, hereby make the following Order:—

Citation and commencement

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief Order 1984 and shall come into operation on 1st July 1984.

Commencement Information

I1 Art. 1 in force at 1.7.1984, see **art. 1**

Interpretation

2.—(1) In this Order—

[[F1]"abroad" means a place outside **[**[F2]the United Kingdom**]**;**]**

"alcoholic beverages" means beverages falling within headings 22.03 to **[**[F3]22.08**]**;

"approved" means approved by the Secretary of State;

[[F4]"exported" means exported to a place outside **[**[F2]the United Kingdom**]** and "exportation" shall be construed accordingly;

[[F5]"importation" is to be interpreted in accordance with the provisions of the Value Added Tax Act 1994;**]**

"sent" means sent from a place outside **[**[F2]the United Kingdom**]**;

[F6]...**]**

"tobacco products" has the same meaning as in section 1 of the Tobacco Products Duty Act 1979.

[[F7](2) In this Order, references to a heading or sub-heading are references to a heading or sub-heading of the customs tariff (within the meaning of the Taxation (Cross-border Trade) Act 2018) code.**]**

(3) Section 48(4) of the Value Added Tax Act 1983 (definition of "document" etc.) shall not apply for the purposes of this Order.

[F8](4) . . . . . .

[F9](5) . . . . . .

Textual Amendments

F1 Words in art. 2 substituted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **3(a)**

F2 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, **3(2)(a)(i)**; S.I. 2020/1641, reg. 2, Sch.

F3 Word in art. 2(1) substituted (1.8.1988) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1988 (S.I. 1988/1193), arts. 1, **2**

F4 Words in art. 2 inserted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **3(b)**

F5 Words in art. 2(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(a)(ii)** (as amended by S.I. 2020/1545, regs. 1, **104(2)**); S.I. 2020/1641, reg. 2, **Sch.**

F6 Words in art. 2(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(a)(iii)**; S.I. 2020/1641, reg. 2, Sch.

F7 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, **3(2)(b)**; S.I. 2020/1641, reg. 2, Sch.

F8 Art. 2(4) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(c)**; S.I. 2020/1641, reg. 2, Sch.

F9 Art. 2(5) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(2)(c)**; S.I. 2020/1641, reg. 2, Sch.

Commencement Information

I2 Art. 2 in force at 1.7.1984, see **art. 1**

Application

3.—(1) This Order shall apply without prejudice to relief from tax on the importation of goods afforded under or by virtue of any other enactment.

[[F10](2) Nothing in this Order shall be construed as authorising a person to import anything [F11]... in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment.**]**

Textual Amendments

F10 Art. 3(2) substituted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **4**

F11 Words in art. 3(2) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(3)**; S.I. 2020/1641, reg. 2, Sch.

Commencement Information

I3 Art. 3 in force at 1.7.1984, see **art. 1**

[F12Application to importations into Northern Ireland

3A.—(1) This article applies where goods are imported into the United Kingdom as a result of their entry into Northern Ireland.

(2) Where this article applies this Order has effect with the following modifications—

(a) article 2(1) is to be read as if the following definitions were substituted for their equivalents —

""abroad" means a place outside Northern Ireland and the member States;";

""exported" means exported to a place outside Northern Ireland and the member States, and "exportation" shall be construed accordingly;";

""sent" means sent from a place outside Northern Ireland and the member States;";

(b) article 2(2) does not apply and instead references to a heading or sub-heading are to be read as references to a heading or sub-heading of the Combined Nomenclature of the European Union which is contained in Commission Implementing Regulation (EU) 2019/1776 of 9 October 2019 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff as it has effect in Northern Ireland as a result of section 7A of the [F13European Union (Withdrawal) Act 2018];

(c) F14... except where it appears in Note (3) to Group 7 of Schedule 2 and [F15Items 4 and 5] of Group 6 of Schedule 2, references to "United Kingdom" are to be read as references to "member States";

(d) Note 2 of Group 5 of Schedule 2 does not apply and instead Item 3 of that Group applies only where the goods fulfil the conditions laid down under or by virtue of Article 53 of Council Regulation (EC) No. 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty as it has effect in Northern Ireland as a result of section 7A of the [F13European Union (Withdrawal) Act 2018];

(e) in Group 6 of Schedule 2—

(i) [F16in Items 4 and 5, for "the United Kingdom" read "the United Kingdom or one or more member States";] and

(ii) in Note 5, for "HM Treasury" read "the Commission of the European Union".

(3) The modifications provided for in this article are subject to the modifications provided for in paragraph 5 of Schedule 9ZC to the Value Added Tax Act 1994.

Textual Amendments

F12 Arts. 3A, 3B 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, **2(2)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F13 Words in art. 3A(2) substituted (1.12.2021) by The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021 (S.I. 2021/1164), regs. 1, **32**

F14 Words in art. 3A(2)(c) omitted (1.8.2021) by virtue of The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **8(a)(i)**

F15 Words in art. 3A(2)(c) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **8(a)(ii)**

F16 Art. 3A(2)(e)(i) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **8(b)**

3B.—(1) This article applies where goods are imported pursuant to paragraph 3(2) of Schedule 9ZB to the Value Added Tax Act 1994.

(2) Where this article applies this Order has effect with the following modifications—

(a) article 2(1) is to be read as if the following definitions were substituted for their equivalents—

""abroad" means a place outside Great Britain;";

""exported" means exported to a place outside Great Britain, and "exported" shall be construed accordingly;";

""sent" means sent from a place outside Great Britain;";

(b) [F17]... except where it appears in Note (3) to Group 7 of Schedule 2, for "United Kingdom" read "Great Britain".**]**

Textual Amendments

F12 Arts. 3A, 3B 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, **2(2)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F17 Words in art. 3B(2)(b) omitted (1.8.2021) by virtue of The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **9**

Relief for United Nations goods

4. No tax shall be payable on the importation, for whatever purpose, of goods produced by the United Nations or by a United Nations organisation, being goods—

(a) of a description specified in Part I of Schedule 1 to this Order, or

(b) classified under any heading or subheading specified in column 1 of Part II of Schedule 1 to this Order and within the limits of relief specified in column 2 thereof in relation to such heading or subheading.

Commencement Information

I4 Art. 4 in force at 1.7.1984, see **art. 1**

Relief for goods of other descriptions

5.—(1) Subject to the provisions of this Order, no tax shall be payable on the importation of goods of a description specified in any item in Schedule 2 to this Order.

(2) Schedule 2 shall be interpreted in accordance with the notes therein contained, except that the descriptions of Groups in that Schedule are for ease of reference only and shall not affect the interpretation of the descriptions of items in those Groups.

Commencement Information

I5 Art. 5 in force at 1.7.1984, see **art. 1**

Condition as to use or purpose of goods in Schedule 2

6.—(1) Where relief has been afforded in respect of any goods by virtue of an item comprised in Schedule 2 which describes the goods by reference to a use or purpose, it shall be a condition of the relief that the goods are put to such use or the purpose fulfilled in the United Kingdom.

(2) Without prejudice to paragraph (1) above, where relief has been afforded by virtue of item 5, 6 or 7 of Group 3 of Schedule 2 in respect of goods for demonstration or use, it shall be a condition of the relief that, in the course of, or as a result of, such demonstration or use, the goods are consumed or destroyed or rendered incapable of being used again for the same purpose.

(3) Without prejudice to paragraph (1) above, where relief has been afforded by virtue of item 1 of Group 4 of Schedule 2 in respect of goods for examination, analysis or testing, the relief shall be subject to the following conditions:—

(a) the examination, analysis or testing shall be completed within such time as the Commissioners may require; and

(b) any goods not completely used up or destroyed in the course of, or as a result of, such examination, analysis or testing, and any products resulting therefrom, shall forthwith be destroyed or rendered commercially worthless, or exported.

Commencement Information

I6 Art. 6 in force at 1.7.1984, see **art. 1**

Restriction on disposal of goods in Schedule 2, Group 6

7.—(1) Without prejudice to article 6(1) above and subject to paragraph (2) below, where relief is afforded in respect of any goods by virtue of Group 6 of Schedule 2, it shall be a condition of the relief that the goods are not lent, hired-out or transferred, except in accordance with the provisions of that Group relating to those goods.

(2) Paragraph (1) above shall not apply and relief shall continue to be afforded where goods are lent, hired-out or transferred to an organisation which would be entitled to relief by virtue of Group 6 of Schedule 2, if importing the goods on that date, on condition that—

(a) prior notification in writing is received by the Commissioners; and

(b) the goods are used solely in accordance with the provisions of Group 6 relating thereto.

Commencement Information
I7 Art. 7 in force at 1.7.1984, see **art. 1**

Supplementary provisions as to goods in Schedule 2, Group 6

8. Where any goods in respect of which relief has been afforded by virtue of Group 6 of Schedule 2—

(a) are to be lent, hired-out, transferred or used except in accordance with the provisions of this Order relating to those goods; or

(b) remain in the possession of an organisation which has ceased to fulfil any condition subject to which it is approved,

and written notification thereof is given to the Commissioners, the tax payable on the goods shall be determined as if the goods had been imported on the date when the tax becomes due, provided that where the amount of the tax first relieved is less, such lesser amount shall become payable.

Commencement Information
I8 Art. 8 in force at 1.7.1984, see **art. 1**

Revocation

9. The Value Added Tax (Imported Goods) Relief (No. 1) Order 1973 and the Value Added Tax (Health) Order 1983 are hereby revoked.

Commencement Information
I9 Art. 9 in force at 1.7.1984, see **art. 1**

Ian B. Lang
T. Garel-Jones
Two of the Lords Commissioners of Her Majesty's Treasury

23rd May 1984

SCHEDULE 1 (Article 4)

RELIEF FOR GOODS PRODUCED BY THE UNITED NATIONS OR A UNITED NATIONS ORGANISATION

PART I

1. Holograms for laser projection.

Commencement Information
I10 Sch. 1 para. 1 in force at 1.7.1984, see **art. 1**

2. Multi-media kits.

Commencement Information
I11 Sch. 1 para. 2 in force at 1.7.1984, see **art. 1**

3. Materials for programmed instruction, including materials in kit form, with the corresponding printed materials.

Commencement Information
I12 Sch. 1 para. 3 in force at 1.7.1984, see **art. 1**

[[F18]PART II

Textual Amendments
F18 Sch. 1 Pt. 2 substituted (1.1.1988) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1987 (S.I. 1987/2108), arts. 1, 4, **Sch.**

Column 1 Heading or Sub-heading	Column 2 Limits of Relief
370400 10	Limited to films of an educational, scientific or cultural character.
37 05	Limited to films of an educational, scientific or cultural character.
370690 51	Limited to newsreels (with or without soundtrack) depicting events of current news value at the time of importation and, in the case of each importer, not exceeding two copies of each subject for copying.
370610 99	

Column 1 Heading or Sub-heading	Column 2 Limits of Relief
370690 91	Limited to —
370690 99	(i) archival film material (with or without soundtrack) intended for use in connection with newsreel films; (ii) recreational film particularly suited for children and young people; and (iii) other films of an educational, scientific or cultural character.
49 11	Limited to — (i) microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character; and (ii) wall charts designed solely for demonstration and education.
85 24	Limited to those of an educational, scientific or cultural character.
90 23	Limited to — (i) patterns, models and wall charts of an educational, scientific or cultural character designed solely for demonstration and education; and (ii) mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae.**]**

SCHEDULE 2

(Article 50)

RELIEF FOR GOODS OF OTHER DESCRIPTIONS

Modifications etc. (not altering text)

C1 Sch. 2 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZC para. 5** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 3 para. 28 (with **Sch. 2 para. 7(7)-(9)**)); S.I. 2020/1642, **reg. 9**

GROUP 1

CAPITAL GOODS AND EQUIPMENT ON TRANSFER OF ACTIVITIES

Commencement Information

I13 Sch. 2 Group 1 in force at 1.7.1984, see art. 1

Item No.

1. Capital goods and equipment imported by a person for the purposes of a business he has ceased to carry on abroad and which he has notified the Commissioners is to be carried on by him in the United Kingdom and concerned exclusively with making taxable supplies.

2. [F19]...

Textual Amendments

F19 Sch. 2 Group 1 Item 2 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(a)**

Notes:

(1) "Capital goods and equipment" includes livestock other than livestock in the possession of dealers, but does not include—

(a) food of a kind used for human consumption or animal feeding stuffs;

(b) fuel;

(c) stocks of raw materials and finished or semi-finished products; or

(d) any motor vehicle in respect of which deduction of input tax is disallowed by article 4 of the Value Added Tax (Cars) Order 1980.(**1**)

(2) For the purposes of item 1, a person is not to be treated as intending to carry on a business in the United Kingdom if such business is to be merged with, or absorbed by, another business already carried on there.

(3) Item 1 applies only where the goods—

(a) have been used in the course of the business for at least twelve months before it ceased to be carried on abroad;

(b) are imported within twelve months of the date on which such business ceased to be carried on abroad, or within such longer period as the Commissioners allow; and

(c) are appropriate both to the nature and size of the business to be carried on in the United Kingdom.

[F20](4) . . . . . .

Textual Amendments

F20 Sch. 2 Group 1 Note 4 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(a)**

(**1**) , amended by S.I.1984/33

GROUP 2

AGRICULTURE AND ANIMALS

[F21] …

Textual Amendments

F21 Sch. 2 Group 2 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(a)**

GROUP 3

PROMOTION OF TRADE

Commencement Information

I14 Sch. 2 Group 3 in force at 1.7.1984, see art. 1

Item No.

1. Articles of no intrinsic commercial value sent free of charge by suppliers of goods and services for the sole purpose of advertising.
2. Samples of negligible value of a kind and in quantities capable of being used solely for soliciting orders for goods of the same kind.
3. **[**[F22]Printed advertising matter, including catalogues, price lists, directions for use or brochures, which relates to goods for sale or hire by a person established outside the United Kingdom, [F23]..., or to transport, commercial insurance or banking services offered by a person established **[**[F24]abroad**]**, and which clearly displays the name of the person by whom such goods or services are offered.**]**
4. Goods to be distributed free of charge at an event, as small representative samples, for use or consumption by the public.
5. Goods imported solely for the purpose of being demonstrated at an event.
6. Goods imported solely for the purpose of being used in the demonstration of any machine or apparatus displayed at an event.
7. Paints, varnishes, wallpaper and other materials of low value to be used in the building, fitting-out and decoration of a temporary stand at an event.
8. Catalogues, prospectuses, price lists, advertising posters, calendars (whether or not illustrated), unframed photographs and other printed matter or articles advertising goods displayed at an event, supplied without charge for the purpose of distribution free of charge to the public at such event.

Textual Amendments

F22 Sch. 2 Group 3 Item 3 substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **4(a)**

F23 Words in Sch. 2 Group 3 Item 3 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(b)**

F24 Word in Sch. 2 Group 3 Item 3 substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(a)**; S.I. 2020/1641, reg. 2, Sch.

Notes:

(1) Where the Commissioners so require, item 2 applies only to goods which are rendered permanently unusable, except as samples, by being torn, perforated, clearly and indelibly marked, or by any other process.

(2) **[**[F25]Save in the case of imported printed matter intended for distribution free of charge and relating to either goods for sale or hire [F26]..., item 3 does not apply to—**]**

(a) any consignment containing two or more copies of different documents;

(b) any consignment containing two or more copies of the same document, unless the total gross weight of such consignment does not exceed one kilogram; or

(c) any goods which are the subject of grouped consignments from the same consignor to the same consignee.

(3) "Event" means any of the following—

(a) any trade, industrial, agricultural or craft exhibition, fair or similar show or display, not being an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of the goods displayed;

(b) any exhibition or meeting which is primarily organised—

(i) for a charitable purpose, or

(ii) to promote any branch of learning, art, craft, sport or scientific, technical, educational, cultural or trade union activity, or tourism, or

(iii) to promote friendship between peoples, or

(iv) to promote religious knowledge or worship;

(c) any meeting of representatives of any international organisation or international group of organisations; and

(d) any representative meeting or ceremony of an official or commemorative character.

(4) In item 4, "representative samples" means goods which are—

(a) imported free of charge or obtained at such event from goods imported in bulk;

(b) identifiable as advertising samples of low value;

(c) not easily marketable and, where appropriate, packaged in quantities which are less than the lowest quantity of the same goods as marketed; and

(d) intended to be consumed at such event, where the goods comprise foodstuffs or beverages not packaged as described in paragraph (c) above.

(5) Items 4, 5 and 6 do not apply to fuels, alcoholic beverages or tobacco products.

(6) Items 4 to 8 apply only where the aggregate value and quantity thereof is appropriate to the nature of the event, the number of visitors and the extent of the exhibitor's participation in it.

Textual Amendments

F25 Words in Sch. 2 Group 3 Note 2 substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **4(b)**

F26 Words in Sch. 2 Group 3 Note 2 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(d)**

GROUP 4

GOODS FOR TESTING, ETC

Commencement Information
I15 Sch. 2 Group 4 in force at 1.7.1984, see art. 1

Item No.

1. Goods imported for the purpose of examination, analysis or testing to determine their composition, quality or other technical characteristics, to provide information or for industrial or commercial research.

Note: Item 1 does not apply to goods exceeding the quantities necessary for such purposes or where the examination, analysis or testing, itself constitutes a sales promotion.

GROUP 5

HEALTH

Commencement Information
I16 Sch. 2 Group 5 in force at 1.7.1984, see art. 1

Item No.

1. Animals specially prepared for laboratory use and sent free of charge to a relevant establishment.
2. [F27]...
3. Biological or chemical substances sent to a relevant establishment [F28]....
4. Human blood.
5. Products for therapeutic purposes, derived from human blood.
6. Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
7. Reagents for use in blood type grouping, or for the detection of blood grouping incompatibilities, by approved institutions or laboratories, exclusively for non-commercial medical or scientific purposes.
8. Reagents for use in the determination of human tissue types by approved institutions or laboratories, exclusively for non-commercial medical or scientific purposes.
9. Pharmaceutical products imported by or on behalf of persons or animals for their use while visiting the United Kingdom to participate in an international sporting event.
10. **[**[F29]Samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products.**]**
11. **[**[F30]Dental prostheses imported by or on behalf of—
    (a) a person registered in the dentists register;
    (b) a person registered in the dental care professionals register established under section 36B of the Dentists Act 1984.**]**

Textual Amendments

F27 Sch. 2 Group 5 Item 2 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(a)**

F28 Words in Sch. 2 Group 5 Item 3 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(b)(i)**; S.I. 2020/1641, reg. 2, Sch.

F29 Sch. 2 Group 5 Item 10 added (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **5(a)**

F30 Sch. 2 Group 5 Item 11 inserted (with effect in accordance with s. 72(2) of the amending Act) by Finance Act 2022 (c. 3), **s. 72(1)**

Notes:

(1) In items 1[F31]... and 3, "relevant establishment" means —

(a) a public establishment, or a department of such establishment, principally engaged in education or scientific research; or

(b) a private establishment so engaged, which is approved.

[[F32](2) Item 3 applies only to the extent that conditions for the equivalent import duty relief are met.**]**

(3) Items 4, 5, 6, 7 and 8 include special packaging essential for transport of the goods and any solvents or accessories necessary for their use.

(4) In items 7 and 8, "reagents" means all reagents, whether of human, animal, plant, or other, origin.

[[F33](5) Item 10 applies only to samples addressed to consignees authorised to receive them free of tax.**]**

Textual Amendments

F31 Word in Sch. 2 Group 5 Note 1 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(e)**

F32 Sch. 2 Group 5 Note 2 substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(b)(ii)**; S.I. 2020/1641, reg. 2, Sch.

F33 Sch. 2 Group 5 Note 5 added (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **5(c)**

GROUP 6

CHARITIES, ETC

Commencement Information

I17 Sch. 2 Group 6 in force at 1.7.1984, see art. 1

Item No.

1. Basic necessities obtained without charge for distribution free of charge to the needy by a relevant organisation.

2. Goods donated by a person established abroad to a relevant organisation for use to raise funds at occasional charity events for the benefit of the needy.
3. Equipment and office materials donated by a person established abroad to a relevant organisation for meeting its operating needs or carrying out its charitable aims.
4. Goods imported by a relevant organisation for distribution or loan, free of charge, to victims of a disaster affecting the territory of **[**[F34]the United Kingdom**]**.
5. Goods imported by a relevant organisation for meeting its operating needs in the relief of a disaster affecting the territory of **[**[F35]the United Kingdom**]**.
6. Articles donated to and imported by a relevant organisation for supply to blind or other physically or mentally handicapped persons and which are specially designed for the education, employment or social advancement of such persons.
7. Spare parts, components or accessories for any article of a kind mentioned in item 6, including tools for its maintenance, checking, calibration or repair.

Textual Amendments

F34 Words in Sch. 2 Group 6 Item 4 substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(c)(i)**; S.I. 2020/1641, reg. 2, Sch.

F35 Words in Sch. 2 Group 6 Item 5 substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(c)(i)**; S.I. 2020/1641, reg. 2, Sch.

Notes:

(1) In items 1 to 5, "relevant organisation" means a State organisation or other approved charitable or philanthropic organisation.

(2) In item 1, "basic necessities" means food, medicines, clothing, blankets, orthopedic equipment and crutches, required to meet a person's immediate needs.

(3) Items 1, 2 and 3 do not include alcoholic beverages, tobacco products, coffee, tea or motor vehicles other than ambulances.

(4) Items 2, 3 and 6 do not apply where there is any commercial intent on the part of the donor.

(5) Items 4 and 5 apply only where **[**[F36]HM Treasury**]** has made a Decision authorising importation of the goods.

(6) In item 6, "relevant organisation" means an approved organisation principally engaged in the education of, or the provision of assistance to, blind or other physically or mentally handicapped persons.

(7) In item 6, "supply" means any loan, hiring-out or transfer, for consideration or free of charge, other than on a profit-making basis.

(8) Item 7 applies only where the goods are imported with an article of a kind mentioned in item 6 to which they relate, or, if imported subsequently, are identifiable as being intended for that article, where relief from tax on that article has been afforded by virtue of item 6, or would have been so afforded if such article were imported with the goods which relate to it.

Textual Amendments

F36 Words in Sch. 2 Group 6 Note 5 substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(c)(ii)**; S.I. 2020/1641, reg. 2, Sch.

GROUP 7

PRINTED MATTER, ETC

Commencement Information

I18 Sch. 2 Group 7 in force at 1.7.1984, see art. 1

Item No.

1. Documents sent free of charge to public services in the United Kingdom.
2. Foreign government publications and publications of official international bodies intended for free distribution.
3. Ballot papers for elections organised by bodies abroad.
4. Specimen signatures and printed circulars concerning signatures, forming part of exchanges of information between bankers or public services.
5. Official printed matter sent to a Central Bank in the United Kingdom.
6. Documents sent by companies incorporated abroad to bearers of, or subscribers to, securities issued by such companies.
7. Files, archives and other documents for use at international meetings, conferences or congresses and reports of such gatherings.
8. Plans, technical drawings, traced designs and other documents sent by any person for the purpose of participating in a competition in the United Kingdom or to obtain or fulfil an order executed abroad.
9. Documents to be used in examinations held in the United Kingdom on behalf of institutions established abroad.
10. Printed forms to be used as official documents in the international movement of vehicles or goods pursuant to international conventions.
11. Printed forms, labels, tickets and similar documents sent to travel agents in the United Kingdom by transport and tourist undertakings abroad.
12. Used commercial documents.
13. Official printed forms from national or international authorities.
14. Printed matter conforming to international standards, for distribution by an association in the United Kingdom and sent by a corresponding association abroad.
15. Documents sent for the purpose of free distribution to encourage persons to visit foreign countries, in particular to attend cultural, tourist, sporting, religious, trade or professional meetings or events.
16. Foreign hotel lists and yearbooks published by or on behalf of official tourist agencies and timetables for foreign transport services, for free distribution.

17. Yearbooks, lists of telephone and telex numbers, hotel lists, catalogues for fairs, specimens of craft goods of negligible value and literature on museums, universities, spas or other similar establishments, supplied as reference material to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution.
18. **[**[F37]Official publications issued under the authority of the country of exportation, international institutions, regional or local authorities and bodies governed by public law established in the country of exportation.
19. Printed matter distributed by foreign political organisations on the occasion of elections to the European Parliament or national elections in the country in which the printed matter originates.**]**

Textual Amendments

F37 Sch. 2 Group 7 Items 18, 19 added (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **6(a)**

[[F38]Notes:

(1) Items 15 and 16 do not apply where the goods contain more than 25 per cent. of private commercial advertising.

(2) **[**[F39]Items 18 and 19 apply only to publications or printed matter on which value added tax or any other tax has been paid in the [F40]... country from which they have been exported and which have not benefited, by virtue of their exportation, from any relief from payment thereof.**]**

(3) In item 19, "foreign political organisations" means those which are officially recognised as such in the United Kingdom.**]**

[[F41](4) In item 11 "travel agent" includes airlines, national railway undertakings, ferry operators and similar organisations.**]**

[[F42](5) In items 2, 15, 16 and 19 "foreign" means from a country other than the United Kingdom.**]**

Textual Amendments

F38 Sch. 2 Group 7 Notes substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **6(b)**

F39 Sch. 2 Group 7 Note 2 substituted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(f)**

F40 Word in Sch. 2 Group 7 Note 2 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59), regs. 1, **3(4)(d)**; S.I. 2020/1641, reg. 2, Sch.

F41 Sch. 2 Group 7 Note 4 inserted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(g)**

F42 Sch. 2 Group 7 Note 5 inserted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(h)**

GROUP 8

ARTICLES SENT FOR MISCELLANEOUS PURPOSES

Commencement Information

I19 Sch. 2 Group 8 in force at 1.7.1984, see art. 1

Item No.

1. Material relating to trademarks, patterns or designs and supporting documents and applications for patents, imported for the purpose of being submitted to bodies competent to deal with protection of copyright or industrial or commercial patent rights.
2. Objects imported for the purpose of being submitted as evidence, or for a like purpose, to a court or other official body in the United Kingdom.
3. Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies and publishers of newspapers or magazines.
4. Recorded media, including punched cards, sound recordings and microfilm, sent free of charge for the transmission of information.
5. Any honorary decoration conferred by a government or Head of State abroad on a person resident in the United Kingdom and imported on his behalf.
6. Any cup, medal or similar article of an essentially symbolic nature, intended as a tribute to activities in the arts, sciences, sport, or the public service, or in recognition of merit at a particular event, which is either—
   (a) donated by an authority or person established abroad for the purpose of being presented in the United Kingdom, or
   (b) awarded abroad to a person resident in the United Kingdom and imported on his behalf.
7. Goods (other than alcoholic beverages or tobacco products) sent on an occasional basis as gifts in token of friendship or goodwill between bodies, public authorities or groups carrying on an activity in the public interest.
8. [F43]...
9. **[**[F44]Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge at business conferences or similar international events to persons normally resident in a country other than the United Kingdom.**]**

Textual Amendments

F43 Sch. 2 Group 8 Item 8 and Notes 2, 3 omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 18** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

F44 Sch. 2 Group 8 Item 9 added (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **7(b)**

[[F45]***[***[F46]*Notes*]***:***

[[F47](1)**]** Items 5, 6, 7 and 9 do not apply to any importation of a commercial character.**]**

[F43](2) . . . . . .

[F43](3) . . . . . .

Textual Amendments

F45 Sch. 2 Group 8 Notes substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **7(c)**

F46 Word in Sch. 2 Group 8 Notes heading substituted (with effect in accordance with s. 199(4)(5) of the amending Act) by Finance Act 2012 (c. 14), **s. 199(2)**

F47 Sch. 2 Group 8 Note renumbered as Sch. 2 Group 8 Note 1 (with effect in accordance with s. 199(4)(5) of the amending Act) by Finance Act 2012 (c. 14), **s. 199(2)**

GROUP 9

WORKS OF ART AND COLLECTORS' PIECES

Commencement Information

I20 Sch. 2 Group 9 in force at 1.7.1984, see art. 1

Item No.

1. Works of art and collectors' pieces imported by approved museums, galleries or other institutions for a purpose other than sale.

Note:Item I applies only where the goods are—

(a) of an educational, scientific or cultural character; and

(b) imported free of charge or, if for a consideration, are not supplied to the importer in the course or furtherance of any business.

[[F48]GROUP 10—

TRANSPORT

Textual Amendments

F48 Sch. 2 Group 10 substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **8**

Item No.

1. Fuel contained in the standard tanks of a vehicle or of a special container, for use exclusively by such vehicle or such special container.
2. Fuel, not exceeding 10 litres for each vehicle, contained in portable tanks carried by a vehicle, for use exclusively by such vehicle.
3. Lubricants contained in a vehicle, for use exclusively by such vehicle.
4. Litter, fodder and feedingstuffs contained in any means of transport carrying animals, for the use of such animals during their journey.
5. Disposable packings used for the stowage and protection of goods during their transportation to the United Kingdom.

Notes:

(1) "Standard tanks" means any of the following–

(a) tanks permanently fitted to a vehicle and which are fitted to all vehicles of that type by the manufacturer, to supply directly fuel for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;

(b) gas tanks fitted to vehicles designed for the direct use of gas as a fuel;

(c) tanks fitted to ancillary systems with which a vehicle is equipped; and

(d) tanks permanently fitted to a special container and which are fitted to all special containers of that type by the manufacturer, to supply directly fuel for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped.

(2) "Vehicle" means any motor road vehicle.

(3) "Special container" means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems and other systems.

(4) Item 2 does not apply in the case of any special purpose vehicle or a vehicle which, by its type of construction and equipment, is designed for and capable of transporting goods or more than nine persons including the driver.

(5) Item 3 applies only to lubricants necessary for the normal operation of the vehicle during its journey.

(6) Item 5 applies only where the cost of the packings is included in the consideration for the goods transported.**]**

GROUP 11

WAR GRAVES, FUNERALS, ETC

Commencement Information

I21 Sch. 2 Group 11 in force at 1.7.1984, see art. 1

Item No.

1. Goods imported by an approved organisation for use in the construction, upkeep or ornamentation of cemeteries, tombs and memorials in the United Kingdom which commemorate war victims of other countries.
2. Coffins containing human remains.
3. Urns containing human ashes.
4. Flowers, wreaths and other ornamental objects accompanying goods described in items 2 or 3.
5. Flowers, wreaths and other ornamental objects, imported without any commercial intent by a person resident abroad, for use at a funeral or to decorate a grave.

EXPLANATORY NOTE

This Order provides for relief from value added tax chargeable on certain goods permanently imported. It implements Community obligations, arising from harmonisation of the laws of member States on turnover taxes, by giving effect to Titles III to XI of Council Directive No. 83/181/EEC. Corresponding reliefs from customs duty are conferred by Council Regulation (EEC) No. 918/83 (Ibid. p. 1).

Schedule 1 to the Order, introduced by article 4, applies to United Nations produced visual and auditory materials of an educational, scientific or cultural character which, within the limits laid down, may be imported for any purpose.

Schedule 2, introduced by article 5(1), applies to goods of other specified descriptions imported in conjunction with activities such as commerce, scientific research, philanthropy, international relations, recreation and cultural pursuits. For ease of reference, Schedule 2 is divided into the following Groups:—

Group 1—Capital Goods and Equipment on Transfer of Activities

Group 2—Agriculture and Animals

Group 3—Promotion of Trade

Group 4—Goods for Testing, Etc.

Group 5—Health

Group 6—Charities, Etc.

Group 7—Printed Matter, Etc.

Group 8—Articles sent for Miscellaneous Purposes

Group 9—Works of Art and Collectors' Pieces

Group 10—Transport

Group 11—War Graves, Funerals, Etc.

Items within these Groups are interpreted in accordance with notes and where goods are described by reference to a use or purpose, relief is conditional upon the goods being put to such use or the purpose fulfilled: articles 5(2) and 6. Article 7 lays down restrictions on disposal of goods imported for charitable or philanthropic purposes by virtue of Group 6 and article 8 provides a special rule as to payment of tax on these goods where the relief conditions cease to be met.

Group 3 incorporates the reliefs for exhibition goods formerly afforded by the Value Added Tax (Imported Goods) Relief (No. 1) Order 1973. Group 6 incorporates the reliefs for human blood and its derivatives and human organs and tissue for diagnostic or therapeutic purposes or medical research, in conformity with Articles 13A(1)(d) and 14(1)(a) of Directive No. 77/388/EEC and which were afforded by the Value Added Tax (Health) Order 1983. Accordingly, the Orders of 1973 and 1983 are revoked.

Status:
This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication.
Read more
Changes to legislation:
There are currently no known outstanding effects for the The Value Added Tax (Imported Goods) Relief Order 1984.