
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

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.