

2002 No. 1935

VALUE ADDED TAX

The Value Added Tax (Acquisitions) Relief Order 2002

Made - - - - - *25th July 2002*

*Laid before the House of
Commons* - - - - - *25th July 2002*

Coming into force - - - *15th August 2002*

The Treasury, in exercise of the powers conferred on them by section 36A of the Value Added Tax Act 1994(a), and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Acquisitions) Relief Order 2002 and comes into force on 15th August 2002.
2. Subject to article 3 below, no VAT shall be payable on any acquisition from another member State of any goods where, if they were imported from a place outside the member States, relief from payment of VAT would be given by the Value Added Tax (Imported Goods) Relief Order 1984(b) (as amended from time to time).
3. The relief given by this Order in respect of the acquisition of any goods shall be subject to the same conditions as those to which, by virtue of the Value Added Tax (Imported Goods) Relief Order 1984 (as amended from time to time), relief under that Order would be subject in the case of an importation of those goods.

*Jim Fitzpatrick
Ian Pearson*

25th July 2002

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1994 c. 23; section 36A was inserted by section 25 of the Finance Act 2002 (c. 23).
(b) S.I.1984/746, as amended by S.I. 1987/2108, 1988/1193, 1988/2212, 1992/3120 and 1995/3222.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 15th August 2002, provides that no VAT is payable on an acquisition of goods from another European Union member State where, had the goods been imported from outside the European Union, relief would have been given by the Value Added Tax (Imported Goods) Relief Order 1984 (S.I. 1984/746). The relief is subject to the same conditions as apply to the relief given by that Order.

The Order gives effect to Article 28cB(b) of Council Directive 77/388/EEC (OJ No. L145, 13.06.1977, p.1; Article 28c was inserted by Council Directive 91/680/EEC (OJ L376, 31.12.1991, p.1)) to the extent that this exempts the intra-Community acquisition of goods the importation of which would in all circumstances be exempt under Article 14(1)(d) of that Directive (as amended by Council Directive 92/111/EEC (OJ L384, 30.12.92, p.1).

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