



VALUE ADDED TAX
VALUE ADDED TAX (IMPORTED GOODS) RELIEF
(AMENDMENT) ORDER 1993

Laid before Tynwald 16th March, 1993

Coming into operation 1st January 1993

In exercise of the powers conferred on the Treasury by section 16(1) of the Value Added Tax and Other Taxes Act 1973(a) and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation and commencement

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) Order 1993 and shall be deemed to have come into operation on 1st January 1993.

2. The Value Added Tax (Imported Goods) Relief Order 1984(b) shall be amended in accordance with the following provisions.

3. (1) For "Isle of Man or the United Kingdom", "Isle of Man and the United Kingdom" or "United Kingdom or the Isle of Man", as the case may be, substitute "Isle of Man, the United Kingdom and the member States".

(2) In Article 2 -

(a) c.1. (b) G.C. 191/84.

Price 50p.

(a) for the definition of "abroad" substitute -

"abroad" means a place outside the Isle of Man, the United Kingdom and the member States;"

(b) after the definition of "approved" insert -

"exported" means exported to a place outside the Isle of Man, the United Kingdom and the member States and "exportation" shall be construed accordingly;

"sent" means sent from a place outside the Isle of Man, the United Kingdom and the member States;

"third country" means a place outside the Isle of Man, the United Kingdom and the member States;"

(c) after paragraph (3) insert -

"(4) Except where it appears in Article 3(2)

"import" means import from a place outside the Isle of Man, the United Kingdom and the member States and

"importation" and "imported" shall be construed accordingly;"

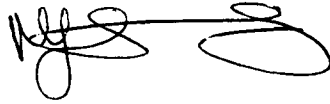
4. For paragraph (2) of Article 3 substitute -

"(2) Nothing in this Order shall be construed as authorising a person to import anything from a place outside the Isle of Man, the United Kingdom and the member States or within the member States in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment."

5. In Schedule 2 -

- (a) Item 2 of and Note (4) to Group 1, Group 2, and Item 2 of Group 5 shall be revoked;
- (b) In Item 3 of Group 3 delete the words from "or to services" to "a member State";
- (c) In Item 3 of Group 5 for the words "outside the Community" substitute "a place outside the Isle of Man, the United Kingdom and the member States";
- (d) In Note (2) to Group 3 delete the words from "or to services" to "member State";
- (e) In Note (1) to Group 5 delete ", 2,";
- (f) For Note (2) to Group 7 substitute -
 - "(2) 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 third country from which they have been exported and which have not benefited, by virtue of their exportation, from any relief from payment thereof."
- (g) After Note (3) to Group 7 insert -
 - "(4) In item 11 "travel agent" includes airlines, national railway undertakings, ferry operators and similar organisations.
 - (5) In items 2, 15, 16 and 19 "foreign" means from a country other than the Isle of Man or the United Kingdom."

Made this 25th day of February, 1993.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Value Added Tax (Imported Goods) Relief Order 1984 and removes those provisions of the Order that relate specifically to imports from EC member States and amends other provisions so as to restrict the scope of the Order to goods received from outside the member States of the EEC. From 1st January 1993 goods received from other member States will not constitute imports for value added tax purposes and existing reliefs become unnecessary.