



VALUE ADDED TAX

VALUE ADDED TAX (SUPPLY OF TEMPORARILY IMPORTED
GOODS) 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 6(3) 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 (Supply of Temporarily Imported Goods) Order 1993 and shall be deemed to have come into operation on 1st January 1993.

2. (1) Where goods held under temporary importation arrangements are supplied, that supply shall be treated as neither a supply of goods nor a supply of services provided that -

(a) the goods remain eligible for temporary importation arrangements; and

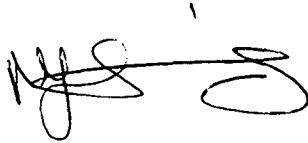
(b) the supply is to a person established outside the Isle of Man, the United Kingdom and the member States.

(a) c.1.

Price 30p.

(2) "Goods held under temporary importation arrangements" means goods placed under customs arrangements with total relief from customs duty within the meaning of Council Regulation (EEC) No. 3599/82(a), whether or not the goods are subject to customs duty.

Made this 25th day of February 1993

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above the title of the Minister for the Treasury.

Minister for the Treasury

(a) OJ No. L 376, 31.12.82, p.1.

EXPLANATORY NOTE

(This Note does not form part of the Order)

This order provides that certain supplies of temporarily imported goods be disregarded for value added tax purposes. It essentially carries forward the provision in Article 13 of the Value Added Tax (Temporarily Imported Goods) Relief Order 1987 (G.C. 22/87) which is revoked with effect from 1st January 1993.