



Value Added Tax Act 1983

1983 CHAPTER 55

Further provisions as to importation of goods

24 Application of customs enactments

- (1) Subject to the provisions of this section, the Customs and Excise Acts 1979 and, except where the contrary intention appears, any other enactments (including provisions of regulations or other instruments having statutory effect) relating generally to customs or excise duties on imported goods, whenever passed or made, shall have effect, with such exceptions and adaptations as may be prescribed, as if all goods imported into the United Kingdom were liable to duties (whether of customs or excise) and as if those duties included value added tax chargeable on the importation of goods.
- (2) Section 125(3) of the Customs and Excise Management Act 1979 shall have effect in its application by virtue of subsection (1) above as if the reference to subsections (1) and (2) of that section included a reference to section 11 above.
- (3) The following enactments shall be excepted from those which are to have effect as mentioned in subsection (1) above, that is to say—
 - (a) sections 43(5), 125(1) and (2), 126 and 127(1)(b) of the Customs and Excise Management Act 1979;
 - (b) the provisions of the Customs and Excise Duties (General Reliefs) Act 1979 other than sections 7, 8 and 9(b);
 - (c) section 6(4) of the Matches and Mechanical Lighters Duties Act 1979 ; and
 - (d) sections 8 and 9 of the Isle of Man Act 1979.
- (4) Regulations under section 16 of the Post Office Act 1953 (which provides for the application of customs enactments to postal packets) may make special provision in relation to value added tax.

25 Importation of goods by taxable persons

The Commissioners may by regulations make provision for enabling goods imported by a taxable person in the course or furtherance of any business carried on by him to be delivered or removed, subject to such conditions or restrictions as the Commissioners

Status: This is the original version (as it was originally enacted).

may impose for the protection of the revenue, without payment of the tax chargeable on the importation, and for that tax to be accounted for together with the tax chargeable on the supply of goods or services by him.

26 Goods imported for private purposes

- (1) Where goods are imported by a taxable person and—
 - (a) at the time of importation they belong wholly or partly to another person ; and
 - (b) the purposes for which they are to be used include private purposes either of himself or of the other,tax paid or payable by the taxable person on the importation of the goods shall not be regarded as input tax to be deducted or credited under section 14 above; but he may make a separate claim to the Commissioners for it to be repaid.
- (2) The Commissioners shall allow the claim if they are satisfied that to disallow it would result, in effect, in a double charge to tax ; and where they allow it they shall do so only to the extent necessary to avoid the double charge.
- (3) In considering a claim under this section, the Commissioners shall have regard to the circumstances of the importation and, so far as appearing to them to be relevant, things done with, or occurring in relation to, the goods at any subsequent time.
- (4) Any amount allowed by the Commissioners on the claim shall be paid by them to the taxable person.
- (5) The reference above to a person's private purposes is to purposes which are not those of any business earned on by him.