

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Part III. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 3

#### VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

##### Commencement Information

- II** Sch. 3 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.8.1992 by S.I. 1992/1867, art. 3, Sch. Pt. I; Sch. 3 partly in force at 1.12.1992 S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

### PART III

#### CONSEQUENTIAL AMENDMENTS OF OTHER ENACTMENTS

##### *The Diplomatic Privileges Act 1964 (c. 81)*

- 87 In section 2(5A) of the Diplomatic Privileges Act 1964 (construction of references to certain duties), at the end there shall be inserted “ and to value added tax charged in accordance with section 2A or 2B of the Value Added Tax Act 1983 (acquisitions from other member States and importations from outside the [F<sup>1</sup>European Union]) ”.

##### Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

##### Commencement Information

- II** Sch. 3 para. 87 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

##### *The Commonwealth Secretariat Act 1966 (c. 10)*

- 88 In paragraph 10 of the Schedule to the Commonwealth Secretariat Act 1966 (immunities and privileges), after sub-paragraph (1) there shall be inserted the following sub-paragraph—

“(1A) References in this Schedule to importation, in relation to value added tax, shall include references to anything charged with tax in accordance with section 2A or 2B of the Value Added Tax Act 1983 (acquisitions from other member States and importations from outside the

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[<sup>F1</sup>European Union]), and, in this Schedule, “imported” shall be construed accordingly.”

**Textual Amendments**

**F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

**Commencement Information**

**I2** Sch. 3 para. 88 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by [S.I. 1992/2979](#), art. 4, **Sch. Pt. II**; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by [S.I. 1992/3261](#), art. 3, **Sch.** (with transitional provisions in arts. 4, 5, 6, and 7).

*The Consular Relations Act 1968 (c. 18)*

89 (1) In section 1(8A) of the Consular Relations Act 1968 (references to customs duties), at the end there shall be inserted “ and to value added tax charged in accordance with section 2A or 2B of the Value Added Tax Act 1983 (acquisitions from other member States and importations from outside the [<sup>F1</sup>European Union]) ”.

(2) In section 8(1) of that Act (refund of duty on hydrocarbon oils), after “importation” there shall be inserted “ or acquisition from another member State ”.

**Textual Amendments**

**F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

**Commencement Information**

**I3** Sch. 3 para. 89 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by [S.I. 1992/2979](#), art. 4, **Sch. Pt. II**; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by [S.I. 1992/3261](#), art. 3, **Sch.** (with transitional provisions in arts. 4, 5, 6, and 7).

*The International Organisations Act 1968 (c. 48)*

90 In Schedule 1 to the International Organisations Act 1968 (privileges and immunities), in paragraph 19 (interpretation), after paragraph (b) there shall be inserted the following paragraph—

“(c) references to importation, in relation to value added tax, shall include references to anything charged with tax in accordance with section 2A or 2B of the Value Added Tax Act 1983 (acquisitions from other member States and importations from outside the [<sup>F1</sup>European Union]), and “imported” shall be construed accordingly.”

**Textual Amendments**

**F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

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#### Commencement Information

- I4** Sch. 3 para. 90 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, **Sch. Pt. II**; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, **Sch.** (with transitional provisions in arts. 4, 5, 6, and 7).

#### *The Vehicles (Excise) Act 1971 (c. 10)*

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#### Textual Amendments

- F2** Sch. 3 para. 91 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

#### *The Diplomatic and other Privileges Act 1971 (c. 64)*

- 92 In section 1 of the Diplomatic and other Privileges Act 1971 (refunds in respect of hydrocarbon oil), after subsection (4) there shall be inserted the following subsection—

“(5) In this section references to importation, in relation to value added tax, shall include references to anything charged with tax in accordance with section 2A or 2B of the Value Added Tax Act 1983 (acquisitions from other member States and importations from outside the [<sup>F1</sup>European Union]), and, in this section, “imported” shall be construed accordingly.”

#### Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

#### Commencement Information

- I5** Sch. 3 para. 92 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, **Sch. Pt. II**; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, **Sch.** (with transitional provisions in arts. 4, 5, 6, and 7).

#### *The Customs and Excise Duties (General Reliefs) Act 1979 (c. 3)*

- 93 In section 13(4) of the Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs), in the definition of “value added tax”, after “on the importation of goods” there shall be inserted “ from places outside the member States or on the acquisition of goods from member States other than the United Kingdom ”.

#### Commencement Information

- I6** Sch. 3 para. 93 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, **Sch. Pt. II**; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, **Sch.** (with transitional provisions in arts. 4, 5, 6, and 7).

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*The Finance Act 1986 (c. 41)*

- 94 In section 9 of the Finance Act 1986 (fuel for private use)—
- (a) in subsection (3), after paragraph (a) there shall be inserted the following paragraph—
- “(aa) any reference to fuel supplied to a taxable person shall include a reference to fuel acquired by a taxable person from another member State and any reference to fuel imported by a taxable person shall be confined to a reference to fuel imported by that person from a place outside the member States;”
- (b) in subsection (5), after “supply” there shall be inserted “ acquisition ”.

**Commencement Information**

- I7** Sch. 3 para. 94 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by [S.I. 1992/2979](#), [art. 4](#), [Sch. Pt. II](#); Sch. 3 in force, insofar as not already in force, at 1.1.1993 by [S.I. 1992/3261](#), [art. 3](#), [Sch.](#) (with transitional provisions in arts. 4, 5, 6, and 7).

*The Income and Corporation Taxes Act 1988 (c. 1)*

- 95 In section 827(1)(a) of the Income and Corporation Taxes Act 1988 (deduction of VAT penalties under sections 13 to 17 of the <sup>M1</sup>Finance Act 1985), for “17” there shall be substituted “ 17A ”.

**Commencement Information**

- I8** Sch. 3 para. 95 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by [S.I. 1992/2979](#), [art. 4](#), [Sch. Pt. II](#); Sch. 3 in force, insofar as not already in force, at 1.1.1993 by [S.I. 1992/3261](#), [art. 3](#), [Sch.](#) (with transitional provisions in arts. 4, 5, 6, and 7).

**Marginal Citations**

- M1** [1985 c. 54](#).

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