

STATUTORY INSTRUMENTS

**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND  
REMOVALS [<sup>F1</sup>IN RESPECT OF GREAT BRITAIN]

**Interpretation of Part XVI**

**117. —**

(1) In regulation 127 “approved inland clearance depot” means any inland premises approved by the Commissioners for the clearance of goods for customs and excise purposes.

(2) For the purposes of regulation 128 “container” means an article of transport equipment (lift-van, moveable tank or other similar structure)—

- (a) fully or partially enclosed to constitute a compartment intended for containing goods,
- (b) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (c) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (d) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (e) designed to be easy to fill and to empty, and
- (f) having an internal volume of one cubic metre or more,

and the term “container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container, but shall not include vehicles, accessories or spare parts of vehicles, or packaging.

<sup>F1</sup>(3) .....

<sup>F2</sup>(4) .....

<sup>F3</sup>(5) .....

<sup>F3</sup>(6) .....

(7) For the purposes of regulation 129 “overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.

<sup>F4</sup>(7A) .....

<sup>F4</sup>(7B) .....

<sup>F4</sup>(7C) .....

<sup>F4</sup>(7D) .....

(8) In [<sup>F5</sup>regulation 132] “overseas visitor” means a person who, during the 2 years immediately preceding <sup>F6</sup>... the date of the application mentioned in regulation 132, has not been in [<sup>F7</sup>Great Britain] for more than 365 days, or who, <sup>F6</sup>... during the 6 years immediately preceding the date of the application has not been in [<sup>F7</sup>Great Britain] for more than 1,095 days.

<sup>F8</sup>(9) .....

<sup>F9</sup>(10) .....

<sup>F9</sup>(11) .....

[<sup>F10</sup>(12) In regulations 119 and 121D “UK Reliefs document” has the same meaning as in regulation 2 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.

(13) Unless otherwise specified, in this Part—

(a) “importation” means—

(i) the importation of goods from outside the United Kingdom (but not the Isle of Man) as a result of their entry into Great Britain; and

(ii) the entry of goods into Great Britain following their removal from Northern Ireland, and related expressions are to be interpreted accordingly.

(b) “export” means—

(i) the export of goods from Great Britain to a place outside the United Kingdom (but not the Isle of Man); and

(ii) the removal of goods from Great Britain to Northern Ireland, and related expressions are to be interpreted accordingly.]

#### Textual Amendments

- F1** Reg. 117(3) omitted (1.4.1999) by virtue of [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(1)**
- F2** Reg. 117(4) omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020](#) (S.I. 2020/1412), regs. 1, **11(2)** (with reg. 23)
- F3** Reg. 117(5)(6) omitted (1.3.1996) by virtue of [The Value Added Tax \(Amendment\) Regulations 1996](#) (S.I. 1996/210), regs. 1, **9**
- F4** Reg. 117(7A)-(7D) omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020](#) (S.I. 2020/1412), regs. 1, **11(2)** (with reg. 23)
- F5** Words in reg. 117(8) substituted (1.4.1999) by [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(3)(a)**
- F6** Words in reg. 117(8) omitted (1.4.1999) by virtue of [The Value Added Tax \(Amendment\) Regulations 1999](#) (S.I. 1999/438), regs. 1, **10(3)(b)**
- F7** Words in reg. 117(8) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **62(1)(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F8** Reg. 117(9) omitted (1.7.2003) by virtue of [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 2003](#) (S.I. 2003/1485), regs. 1(1), **5(c)** (with reg. 1(2))
- F9** Reg. 117(10)(11) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/513), regs. 1, **5(2)(b)** (with regs. 9-11) (as amended by S.I. 2020/1495, regs. 1(2), 22(3)(4)); S.I. 2020/1641, reg. 2, Sch.

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**Changes to legislation:** *There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 117. (See end of Document for details)*

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**F10** Reg. 117(12)(13) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **62(1)(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

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**Commencement Information**

**I1** Reg. 117 in force at 20.10.1995, see **reg. 1**

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 117.