
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Territories to be treated as excluded from or included in the territory of the Community and of the member States

136. For the purposes of the Act the following territories shall be treated as excluded from the territory of the Community—

- (a) the Channel Islands,
- (b) Andorra,
- (c) San Marino, and
- (d) the Aland Islands.