
STATUTORY INSTRUMENTS

1987 No. 149

CUSTOMS AND EXCISE

The Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1987

<i>Made</i>	- - - -	<i>9th February 1987</i>
<i>Laid before Parliament</i>		<i>16th February 1987</i>
<i>Coming into force</i>	- -	<i>9th March 1987</i>

The Commissioners of Customs and Excise, being a department designated for the purposes of section 2(2) of the European Communities Act 1972⁽¹⁾ in relation to excise matters of the European Communities⁽²⁾, in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1987 and shall come into force on 9th March 1987.

2. In regulation 3(2) of the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986⁽³⁾—

- (a) in sub-paragraph (2)(a) for “£58” there shall be substituted “£71”; and
- (b) in sub-paragraph (2)(b) for “£27” there shall be substituted “£32”.

King’s Beam House Mark Lane,
London EC3R 7HE
9th February 1987

Peter Jefferson Smith
Commissioner of Customs and Excise

(1) 1972 c. 68.
(2) S.I. 1980/865.
(3) S.I. 1986/938.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

Under the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986 certain small consignments of a non-commercial character may be admitted into the United Kingdom without payment of excise duty. The present Regulations increase the maximum sterling value of such a consignment to £71 when imported from another Member State and to £32 when imported from a third country. It implements, for intra-community consignments, the requirements of Article 1(a) of Council Directive [74/651/EEC](#) (O.J. No. L354, 30.12.74, p.57) which was added by Council Directive [78/1034/EEC](#) (O.J. No. L366, 28.12.78, p.33) and, for consignments from third countries, the requirements of Article 4 of Council Directive [78/1035/EEC](#) (O.J. No. L366, 28.12.78, p.34). These Articles provide, for the purposes of the Directives, that the equivalent of the European Currency Unit in national currency is fixed at the rates obtaining on 1st October each year to have effect from 1st January the following year.

Parallel increased limits for value added tax purposes are found in the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1987 (S.I. [1987/154](#)).