
STATUTORY INSTRUMENTS

1987 No. 154

VALUE ADDED TAX

The Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1987

Made - - - - 9th February 1987
Laid before the House of
Commons - - - - 16th February 1987
Coming into force - - 9th March 1987

Whereas it appears to the Treasury expedient that the relief from value added tax provided by this Order should be allowed with a view to conforming with Article 1a of Council Directive No. [74/651/EEC](#)(1) (as amended by Council Directive [78/1034/EEC](#)(2) and as last amended by Council Directive No. [85/349/EEC](#)(3)) on the tax reliefs to be allowed on the importation of certain goods when sent in small consignments from a State which is a member of the European Economic Community to another such State and with Article 4 of Council Directive No. [78/1035/EEC](#)(4) (as last amended by Council Directive [85/576/EEC](#)(5)) on the tax reliefs to be allowed on the importation of certain goods when sent in small consignments from a State which is not a member of the European Economic Community to a State which is a member thereof:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 19(1) of the Value Added Tax Act 1983(6) and of all other powers enabling them in that behalf, hereby make the following Order—

1. This Order may be cited as the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1987 and shall come into force on 9th March 1987.

2. In Article 3(2) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(7)—

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

(1) O.J. No. L354, 30.12.74, p.57.
(2) O.J. No. L366, 28.12.78, p.33.
(3) O.J. No. L183, 16.7.85, p.27.
(4) O.J. No. L366, 28.12.78, p.34.
(5) O.J. No. L372, 31.12.85, p.30.
(6) 1983 c. 55.
(7) S.I. 1986/939.

Status: This is the original version (as it was originally made).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

9th February 1987

Peter Lloyd
Tim Sainsbury
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

Under the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 certain small consignments of a non-commercial character may be admitted into the United Kingdom without payment of value added tax. The present Order increases 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 1a of Directive [74/651/EEC](#) (as amended) and, for consignments from third countries, the requirements of Article 4 of Directive [78/1035/EEC](#) (as amended). The equivalent of the European Currency Unit in national currency is fixed at the rates obtaining on 1 October each year to have effect from 1 January the following year.

Parallel increased limits for excise duty purposes are found in the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1987 (S.I. [1987/149](#)).