

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(a) (as amended by Council Directive 78/1034/EEC(b) and as last amended by Council Directive No. 85/349/EEC(c) 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(d) (as last amended by Council Directive 85/576/EEC(e)) 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(f) 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(g)—

- (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”.

*Peter Lloyd  
Tim Sainsbury*

9th February 1987

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) O.J. No. L354, 30.12.74, p.57. (b) O.J. No. L366, 28.12.78, p.33. (c) O.J. No. L183, 16.7.85, p.27. (d) O.J. No. L366, 28.12.78, p.34. (e) O.J. No. L372, 31.12.85, p.30. (f) 1983 c.55. (g) S.I. 1986/939.

## 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).

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