

1989 No. 2273

**VALUE ADDED TAX**

**The Value Added Tax (Small Non-Commercial  
Consignments) Relief (Amendment) Order 1989**

<i>Made</i> - - - - -	<i>4th December 1989</i>
<i>Laid before the House of Commons</i>	<i>7th December 1989</i>
<i>Coming into force</i> - - - -	<i>1st January 1990</i>

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 Articles 1 and 1a of Council Directive No. 74/651/EEC(a) (as amended by Council Directive No. 78/1034/EEC(b) and as last amended by Council Directive No. 88/663/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.

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(d) 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 1989 and shall come into force on 1st January 1990.

2. In article 3(2)(a) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(e) for “£71” there shall be substituted “£75”.

*John Taylor*  
*David Lightbown*  
Two of the Lords Commissioners  
of Her Majesty's Treasury

4th December 1989

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(a) OJ No. L354, 30.12.74, p.57. (b) OJ No. L366, 28.12.78, p.33.  
(c) OJ No. L382, 31.12.88, p.40. (d) 1983 c.55.  
(e) S.I. 1986/939, as amended by S.I. 1987/154.

## 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 to £75 the maximum sterling value of such consignments when imported from another Member State. It implements the requirements of Articles 1 and 1a of Directive 74/651/EEC (as amended by Directives 78/1034/EEC and 88/663/EEC). The new limit results from the combined effect of an increase in the relevant European Currency Unit limit and the fixing in national currency of the equivalent of the European Currency Unit at the rate obtaining on the first working day of October each year to have effect from 1st January of the following year.

A parallel increase in the limit for excise duty purposes is found in the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1989 (S.I. 1989/2253).

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