
STATUTORY INSTRUMENTS

1991 No. 1332

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 2) Regulations 1991**

<i>Made</i>	- - - -	<i>6th June 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th June 1991</i>
<i>Coming into force</i>	- -	<i>1st July 1991</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 16(7) and 48(1) of the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 2) Regulations 1991 and shall come into force on 1st July 1991.
2. The Value Added Tax (General) Regulations 1985⁽²⁾ shall be amended as follows.
3. In regulation 53—
 - (a) in sub-paragraph (b)(i) for “£58” there shall be substituted “£66” ;
 - (b) in sub-paragraph (b)(ii) for “£210” there shall be substituted “£238” ;
 - (c) in sub-paragraph (b)(iii) for “£230” there shall be substituted “£238” ; and
 - (d) in sub-paragraph (b)(iv) for “£265” there shall be substituted “£420” .
4. In regulation 55(1)—
 - (a) in sub-paragraph (b)(i) for “£58” there shall be substituted “£66” ;
 - (b) in sub-paragraph (b)(ii) for “£210” there shall be substituted “£238” ;
 - (c) in sub-paragraph (b)(iii) for “£230” there shall be substituted “£238” ; and
 - (d) in sub-paragraph (b)(iv) for “£265” there shall be substituted “£420” .
5. After regulation 55 there shall be inserted—

“**55A.**—(1) In the case of supplies to a person departing from the United Kingdom where the final destination of the goods in question is to be the Principality of Andorra,

(1) 1983 c. 55 ; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.
(2) S.I.1985/886 ; relevant amending instruments are S.I. 1985/1650, 1987/150, and 1989/2256.

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regulations 53 and 55 shall apply as if the Principality of Andorra were a member State of the Community and as if between sub-paragraphs (i) and (ii) of both paragraph (b) of regulation 53 and sub-paragraph (b) of regulation 55(1) there were inserted—

“(iA) the Principality of Andorra, the value of the goods together with tax exceeded £96;”.

(2) For the purposes of the application of this regulation the expressions “Community traveller” and “member State of the Community” shall be construed as if the Principality of Andorra were a member State of the Community.”.

New King’s Beam House 22 Upper Gorund
London SE1 9PJ
6th June 1991

P. R. H. Allen
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st July 1991, further amend the Value Added Tax (General) Regulations 1985 (“the principal Regulations”).

Regulations 3 and 4 amend regulations 53 and 55 of the principal Regulations to provide revised minimum values of goods that can be purchased under the retail export schemes by Community travellers. They implement the requirements of Articles 6, 7 and 7b of Council Directive [69/169/EEC](#) (OJ No. L133, 4.6.69, p. 6 (OJ/SE 1969(I) p.232)) as amended by Council Directives [72/230/EEC](#) (OJ No. L139, 17.6.72, p. 28 (OJ/SE 1972 (II) p.565)), [78/1032/EEC](#) (OJ No. L366, 28.12.78, p. 28), [85/348/EEC](#) (OJ No. L183, 16.7.85, p.24), [88/664/EEC](#) (OJ No. L382, 31.12.88, p.41), [89/194/EEC](#) (OJ No. L73, 17.3.89, p.47) and [91/191/EEC](#) (OJ No. L94, 16.4.91, p.24).

Regulation 5 introduces new regulation 55A in order to provide for a minimum value of goods that can be purchased under the retail export schemes by travellers to the Principality of Andorrrs. It applies regulations 53 and 55 of the principal Regulations to travellers to the Principality of Andorra as if Andorrrs were a member State of the Community. This implements Articles 13 and 24 of the agreement attached to Council Decision [90/680/EEC](#) (OJ No. L374, 31.12.90, p.13).