
STATUTORY INSTRUMENTS

1991 No. 2535

VALUE ADDED TAX

The Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1991

Made - - - - 7th November 1991
Laid before the House of
Commons - - - - 8th November 1991
Coming into force - - 30th November 1991

Whereas Article 1 of Council Directive No. [74/651/EEC](#)(1) (as last amended by Article 1 of Council Directive No. [88/663/EEC](#)(2)) provided for 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:

Whereas Article 1 of Council Directive No. [78/1035/EEC](#)(3) (as last amended by Article 1 of Council Directive No. [85/576/EEC](#)(4) provided for tax reliefs 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:

Whereas the Treasury made the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(5) providing for tax reliefs in accordance with Council Directives Nos. [74/651/EEC](#) and [78/1035/EEC](#):

Whereas Article 1 of Council Directive No. [80/181/EEC](#)(6) (as last amended by Article 1 of Council Directive No. [89/617/EEC](#)(7) provides for the approximation of laws of Member States relating to units of measurement:

Whereas it appears to the Treasury necessary in order to comply with Council Directive 80/181 that the quantity limit above which the reliefs are not available in respect of imported toilet waters should be expressed only in SI units:

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(8) and of all other powers enabling them in that behalf, hereby make the following Order—

(1) OJ No. L354, 30.12.74, p.57.
(2) OJ No. L382, 31.12.88, p.40.
(3) OJ No. L366, 28.12.78, p.34.
(4) OJ No. L372, 31.12.85, p.30.
(5) S.I.1986/939; relevant amending instruments are S.I. [1987/154](#) and [1989/2273](#).
(6) OJ No. L39, 15.2.80, p.40.
(7) OJ No. L357, 7.12.89, p.28.
(8) [1983 c. 55](#).

Status: This is the original version (as it was originally made).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

1. This Order may be cited as the Value Added Tax(Small Non-Commercial Consignments) Relief (Amendment) Order 1991 and shall come into force on 30th November 1991.
2. The Schedule to the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 shall be varied by substituting for the quantity shown in paragraph (3) in relation to toilet water “.25 litre or 8 ounces” the quantity “250 millilitres”.
3. Paragraph of article 2 of the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1987(9)) is hereby revoked.

7th November 1991

Sydney Chapman
Nicholas Baker
Two of the Lords Commissioners of Her
Majesty’s Treasury

(9) S.I. [1987/154](#); article 2 was a substituting provision which has been superseded by article 2 of the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1989 (S.I. [1989/2273](#)).

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 nature may be admitted into the United Kingdom without payment of value added tax. In addition to the monetary limits which apply, there are quantitative restrictions for certain goods. In the case of toilet waters, the maximum which a consignment may contain is .25 litre or 8 ounces.

Under Council Directive [80/181/EEC](#) on metrication, use of imperial measurements in this case is not permitted. The Order, therefore, deletes the reference to 8 ounces. The reference to .25 litre is changed to its exact equivalent of 250 millilitres for convenience. The amendment does not affect the amount which may be included in a non-commercial consignment relieved of value added tax.

In addition, article 2(a) of the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1987 which increased a monetary limit under the 1986 Order was itself superseded by a further amending Order in 1989 and is, therefore, revoked.