
STATUTORY INSTRUMENTS

2010 No. 1185

VALUE ADDED TAX

The Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 2010

<i>Made</i>	- - - -	<i>6th April 2010</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th April 2010</i>
<i>Coming into force</i>	- -	<i>28th April 2010</i>

The Treasury make the following Order in exercise of the powers conferred by section 37(1) of the Value Added Tax Act 1994⁽¹⁾.

It appears to the Treasury that it is expedient to make this Order having regard to the need to comply with Council Directive [2006/79/EC](#)⁽²⁾.

Citation and commencement

1. This Order may be cited as the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 2010 and shall come into force on 28th April 2010.

Amendment of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986

2. In Article 3(2) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986⁽³⁾, for “£36” substitute “£40”.

6th April 2010

Dave Watts
Tony Cunningham
Two of the Lords Commissioners of Her Majesty's Treasury

(1) [1994 c. 23](#).
(2) [OJ No L 286, 17.10.2006, p15](#).
(3) [S.I. 1986/939](#); Article 3(2) was amended by [S.I. 1992/3118](#).

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends article 3(2) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 to raise the value limit for goods imported from outside the European Union from £36 to £40. The amendment is made in order to comply with Council Directive [2006/79/EC](#), which sets the relevant limit at 45 Euro and requires national implementing provisions to apply the equivalent in national currency by reference to the exchange rate obtaining at the preceding 1 October.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.