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STATUTORY INSTRUMENTS

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**2016 No. 1199**

**VALUE ADDED TAX**

**The Value Added Tax (Small Non-Commercial  
Consignments) Relief (Amendment) Order 2016**

<i>Made</i>	- - - -	<i>9th December 2016</i>
<i>Laid before the House of Commons</i>	- -	<i>9th December 2016</i>
<i>Coming into force</i>		<i>1st January 2017</i>

**THE VALUE ADDED TAX (SMALL NON-COMMERCIAL  
CONSIGNMENTS) RELIEF (AMENDMENT) ORDER 2016**

1. Citation and commencement
2. Amendment of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986
3. In article 3(2) (relief from value added tax), for “£34”...  
Signature  
Explanatory Note