

1985 No. 1384**VALUE ADDED TAX****The Value Added Tax (Imported Goods) Relief
(Amendment) Order 1985**

Made - - - - - 5th September 1985
Laid before the House of Commons 6th September 1985
Coming into Operation 1st October 1985

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 Article 2(1) of Council Directive No. 74/651/EEC^(a) (as last amended by Council Directive No. 85/349/EEC^(b)) 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^(c) 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 (Imported Goods) Relief (Amendment) Order 1985 and shall come into operation on 1st October 1985.

2. The Value Added Tax (Imported Goods) Relief Order 1980^(d) shall be amended in accordance with the following provisions of this Order.

3. In article 3(2)(a) there shall be substituted “£58” for “£40”.

Nigel Lawson,
John Major,
Two of the Lords Commissioners
of Her Majesty's Treasury.

5th September 1985.

^(a) O.J. No. L354, 30.12.74, p. 57.
^(c) 1983 c. 55.

^(b) O.J. No. L183, 16.7.85, p. 27.
^(d) S.I. 1980/1009.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st October 1985, amends the Value Added Tax (Imported Goods) Relief Order 1980 and gives effect to Council Directive No. 85/349/EEC dated 8th July 1985. The Order raises to £58 the value limit for relief from value added tax of non-commercial consignments of goods sent by a private individual in another Member State to a private individual in the United Kingdom.

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