

1987 No. 155

**VALUE ADDED TAX**

**The Value Added Tax (Imported Goods) Relief  
(Amendment) Order 1987**

*Made - - - - - 9th February 1987*

*Laid before the House  
of Commons 16th February 1987*

*Coming into force 9th March 1987*

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 90 of Council Directive No. 83/181/EEC(a), determining the scope of Article 14(1)(d) of Council Directive No. 77/388/EEC(b) as regards exemption from value added tax on the final importation of certain goods:

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 1987 and shall come into force on 9th March 1987.

2. In Group 8, Item 8 of Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984(d) for “£6” there shall be substituted “£7”.

*Peter Lloyd  
Tim Sainsbury*

9th February 1987

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) O.J. No. L105, 23.4.83, p.38.

(b) O.J. No. L145, 13.6.77, p.1.

(c) 1983 c.55.

(d) S.I. 1984/746.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Value Added Tax (Imported Goods) Relief Order 1984 which provides for relief from value added tax on final importation of certain goods into the United Kingdom. It increases the maximum value for such relief on a postal consignment of goods from £6 to £7. This implements the requirements of Article 90 of Council Directive 83/181/EEC. The equivalent of the European Currency Unit in national currency is fixed at the rates obtaining on 1 October each year to have effect on 1 January the following year.

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