
STATUTORY INSTRUMENTS

1995 No. 3041

VALUE ADDED TAX

The Value Added Tax (Tax Free Shops) Order 1995

Made - - - - - *28th November 1995*
Laid before the House of
Commons - - - - - *29th November 1995*
Coming into force - - - *1st January 1996*

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) of the Value Added Tax Act 1994(1) 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 (Tax Free Shops) Order 1995 and shall come into force on 1st January 1996.
2. Group 14 of Schedule 8 to the Value Added Tax Act 1994 shall be amended as follows—
 - (a) in Item 1(a) for “£71” there shall be substituted “£75”; and
 - (b) in Note (1) for “£71” there shall be substituted “£75”.

28th November 1995

Derek Conway
Simon Burns
Two of the Lords Commissioners of Her
Majesty’s Treasury

Status: This is the original version (as it was originally made).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, which comes into force on 1st January 1996, increases the value of goods, other than wines, spirits, perfume and toilet water and tobacco products, that can be supplied in a tax free shop at the zero rate to a traveller making a journey to a destination in another member State of the European Community from £71 to £75.

Article 28k of Council Directive [77/388/EEC](#) (OJNo. L145, 13.6.77, p. 1) as inserted by Council Directive [91/680/EEC](#) (OJ No. L376, 31.12.91, p. 1) and amended by Directive [94/4/EC](#) (OJ No. L60, 3.3.94, p. 14) limits the value of goods, other than wines, spirits, perfume and toilet water and tobacco products, that can be supplied in a tax free shop at the zero rate to 90 ECU. From 1st January 1996 the equivalent in national currency will be £75.