

2014 No. 2364

VALUE ADDED TAX

**The Value Added Tax (Imported Goods) Relief (Amendment)
Order 2014**

<i>Made</i>	- - - -	<i>4th September 2014</i>
<i>Laid before the House of Commons</i>		<i>5th September 2014</i>
<i>Coming into force</i>	- -	<i>26th September 2014</i>

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

It appears to the Treasury that it is expedient to make this Order having regard to Article 143(1)(b) and (c) of Council Directive 2006/112/EC(b) on the common system of value added tax and Article 23 of Council Directive 2009/132/EC(c) determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods.

Citation, commencement and effect

1.—(1) This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) Order 2014.

(2) This Order comes into force on 26th September 2014 and has effect in relation to goods imported on or after that date.

Amendment of the Value Added Tax (Imported Goods) Relief Order 1984

2. In Schedule 2 (relief for goods of other descriptions) to the Value Added Tax (Imported Goods) Relief Order 1984(d), for Notes (2) and (3) to Group 8 (articles sent for miscellaneous purposes) substitute—

“(2) Item 8 does not apply in relation to any goods imported on mail order from the Channel Islands.

(3) For the purposes of note (2)—

“mail order” in relation to any goods means any transaction or series of transactions under which a seller (S) sends goods in fulfilment of an order placed remotely,

(a) 1994 c. 23.

(b) OJ No L 347, 11.12.06, p1. Article 143 was relevantly amended by Council Directive 2009/69/EC, OJ No L 175, 4.7.09, p12.

(c) OJ No L 292, 10.11.09, p5.

(d) S.I. 1984/746. Schedule 2 was relevantly amended by S.I. 1988/2212, section 77 of the Finance Act 2011 (c. 11) and section 199 of the Finance Act 2012 (c.14).

“remotely” means by any means that do not involve the simultaneous physical presence of S and the person placing the order, and

“seller” does not include any person acting otherwise than in a commercial or professional capacity.”.

Gavin Barwell
David Evennett

4th September 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which has effect in relation to goods imported on or after 26th September 2014, amends Group 8 of Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984.

Article 2 substitutes a new Note (2) and (3) to the Schedule. The new Note (2) provides that Item 8 (relief on consignments of goods not exceeding £15 in value) does not apply to goods imported on mail order from the Channel Islands. New Note (3) defines “mail order”.

This amendment is required to ensure that the exclusion of the relief from VAT on the importation of goods from the Channel Islands is limited to goods imported on mail order as permitted by Article 23 of Council Directive 2009/132/EC.

A Tax Information Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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