
 STATUTORY INSTRUMENTS

1980 No. 1009

VALUE ADDED TAX

**The Value Added Tax (Imported Goods) Relief
Order 1980**

Made - - - - - 17th July 1980
Laid before the House of Commons 25th July 1980
Coming into Operation - - - 15th August 1980

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 amended by the Second Council Directive No. 78/1034/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 and, with Council Directive No. 78/1035/EEC(c) on the tax reliefs to be allowed on the importation of certain goods when sent in small consignments from a State which is not a member of the European Economic Community to a State which is a member thereof:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 16(1) and 43(1) of the Finance Act 1972(d) and of all other powers enabling them in that behalf, hereby make the following Order:—

Citation and commencement

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief Order 1980 and shall come into operation on 15th August 1980.

Revocation

2. The Value Added Tax (Imported Goods) Relief Order 1975(e) is hereby revoked.

Relief from value added tax

3.—(1) Subject to the provisions of this Order, no tax is payable on the importation of goods forming part of a small consignment of a non-commercial character.

(2) In this Order "small consignment" means a consignment (not forming part of a larger consignment) containing goods with a value for customs purposes not exceeding—

- (a) £40 in the case of a consignment from a member State;
- (b) £20 in any other case.

(a) O.J. No. L354, 30.12.74, p. 57. (b) O.J. No. L366, 28.12.78, p. 33.
 (c) O.J. No. L366, 28.12.78, p. 34.
 (d) 1972 c. 41, to which there are substantial amendments, not relevant to this Order, made by the Finance Act 1977 (c. 36).
 (e) S.I. 1975/1491.

(3) For the purposes of this Order a consignment is of a non-commercial character only if the following requirements are met, namely—

- (a) it is consigned by one private individual to another;
- (b) it is not imported for any consideration in money or money's worth;
- (c) it is intended solely for the personal use of the consignee or that of his family and not for any commercial purpose.

Conditions of relief

4.—(1) In the case of goods consigned from another member State, no relief shall be given under this Order unless the goods were acquired in the Economic Community subject to the taxation normally imposed in the domestic market of a member State and without relief from excise duty or turnover tax chargeable there.

(2) In the case of goods consigned from a country which is not a member State, no relief shall be given under this Order unless the consignment is of an occasional nature.

Quantitative restriction on relief for certain goods

5. Where a small consignment of a non-commercial character contains goods of any of the following descriptions, namely—

- (a) tobacco products (being cigarettes, cigars or smoking tobacco);
- (b) alcoholic beverages (being spirits or wine); or
- (c) perfumes or toilet waters,

in excess of the quantity shown in relation to goods of that description in the Schedule to this Order, no relief under this Order shall be given in respect of any goods of that description contained in that consignment.

Relief not applicable to travellers' baggage

6. This Order does not apply to goods contained in the baggage of a person entering the United Kingdom or carried with such a person.

17th July 1980.

David Waddington,
J. A. Douglas Hamilton,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

(Article 5)

(1) Tobacco products—							
cigarettes	..	..	..	..	..	..	50
or							
cigarillos (cigars with a maximum weight each of 3 grammes)	..	..	..	..	..	..	25
or							
cigars	..	..	..	..	..	..	10
or							
smoking tobacco	..	..	..	..	..	..	50 grammes
(2) Alcoholic beverages—							
distilled beverages and spirits of an alcoholic strength exceeding 22% alcohol by volume	..	..	..	..	..	..	$\frac{1}{4}$ bottle (not exceeding .25 litre)
or							
distilled beverages and spirits and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22% alcohol by volume; sparkling and fortified wines	..	..	..	..	..	..	1 bottle (not exceeding 1 litre)
or							
still wines	..	..	..	..	..	..	2 litres
(3) Perfumes	..	..	..	..	..	..	50 grammes
or							
toilet waters	..	..	..	..	..	..	.25 litre or 8 ounces

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for the admission into the United Kingdom without payment of value added tax of certain small non-commercial consignments of goods sent from abroad by a private individual to another private individual in the United Kingdom for the personal or family use of the recipient. It gives effect to Council Directive No. 74/651/EEC dated 19th December 1974 as amended by the Second Council Directive No. 78/1034/EEC dated 28th December 1978 and to Council Directive No. 78/1035/EEC also dated 28th December 1978.

