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STATUTORY INSTRUMENTS

1986 No. 939

VALUE ADDED TAX

The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986

<i>Made</i>	- - - -	<i>3rd June 1986</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th June 1986</i>
<i>Coming into Operation</i>		<i>1st July 1986</i>

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](#) (as last amended by Council Directive No. [85/349/EEC](#)) 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 Article 5(1) of Council Directive No. [78/1035/EEC](#) (as last amended by Council Directive No. [85/576/EEC](#)) 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 section 19(1) of the Value Added Tax Act 1983 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 (Small Non-Commercial Consignments) Relief Order 1986 and shall come into operation on 1st July 1986.

Commencement Information

II Art. 1 in force at 1.7.1986, see [art. 1](#)

Revocation

2. The Value Added Tax (Imported Goods) Relief Order 1980 and the Value Added Tax (Imported Goods) Relief (Amendment) Order 1985 are hereby revoked.

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Commencement Information

I2 Art. 2 in force at 1.7.1986, see [art. 1](#)

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) [^{F1}£75] in the case of a consignment from a member State;
- (b) [^{F2}£32] in any other case.

(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.

Textual Amendments

F1 Sum in art. 3(2)(a) substituted (1.1.1990) by [The Value Added Tax \(Small Non-Commercial Consignments\) Relief \(Amendment\) Order 1989 \(S.I. 1989/2273\)](#), arts. 1, 2

F2 Sum in art. 3(2)(b) substituted (9.3.1987) by [The Value Added Tax \(Small Non-Commercial Consignments\) Relief \(Amendment\) Order 1987 \(S.I. 1987/154\)](#), arts. 1, **2(b)**

Commencement Information

I3 Art. 3 in force at 1.7.1986, see [art. 1](#)

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.

Commencement Information

I4 Art. 4 in force at 1.7.1986, see [art. 1](#)

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);

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- (b) alcohol and alcoholic beverages (being spirits or wine), tafia and saké; 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.

Commencement Information

I5 Art. 5 in force at 1.7.1986, see [art. 1](#)

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.

Commencement Information

I6 Art. 6 in force at 1.7.1986, see [art. 1](#)

T. Garel-Jones
Donald Thompson
Two of the Lords Commissioners of Her
Majesty's Treasury

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SCHEDULE

Commencement Information

I7 Sch. in force at 1.7.1986, see [art. 1](#)

(Article 5)

(1) Tobacco products—	
cigarettes	50
or	
cigarillos (cigars with a maximum weight each of 3 grammes)	or 25
or	
cigars	10
or	
smoking tobacco	50 grammes
(2) Alcohol and alcoholic beverages—	
distilled beverages and spirits of an alcoholic strength exceeding 22% by volume; undenatured ethyl alcohol of 80% by volume and over	1 litre
or	
distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, saké or similar beverages of an alcoholic strength of 22% by volume or less; sparkling wines and fortified wines	1 litre
or	
still wines	2 litres
(3) Perfumes	
	50 grammes
or	
toilet waters	[^{F3} 250 millilitres]

Textual Amendments

F3 Words in Sch. substituted (30.11.1991) by [The Value Added Tax \(Small Non-Commercial Consignments\) Relief \(Amendment\) Order 1991 \(S.I. 1991/2535\)](#), arts. 1, 2

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EXPLANATORY NOTE

This Order, which comes into operation on 1 July 1986, replaces the Value Added Tax (Imported Goods) Relief Order 1980 and gives effect to Council Directive No. [85/576/EEC](#) dated 20 December 1985. The Order raises to £27 the value limit for relief from value added tax of non-commercial consignments of goods sent by a private individual in a non-EC country to a private individual in the United Kingdom.

The Order also increases the maximum quantity of spirits eligible for relief from $\frac{1}{4}$ bottle (not exceeding .25 litre) to 1 litre.

The parallel relief from excise duty is to be found in the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986 (S.I. 1986/938).

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