
STATUTORY INSTRUMENTS

1986 No. 939

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

Relief from value added tax

3.—(1) Subject to the provisions of this Order, no tax is payable on the importation ^{F1}... 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 [^{F2}£39].

(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** Words in art. 3(1) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), regs. 1, **4(2)**; S.I. 2020/1641, reg. 2, Sch.
- F2** Word in art. 3(2) substituted (1.1.2017) by [The Value Added Tax \(Small Non-Commercial Consignments\) Relief \(Amendment\) Order 2016 \(S.I. 2016/1199\)](#), arts. 1, **3**
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Commencement Information

- I1** Art. 3 in force at 1.7.1986, see [art. 1](#)

Status:

This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication.

Read more**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986, Section 3.