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STATUTORY INSTRUMENTS

1986 No. 939

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

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

I1 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.

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 ^{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

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

Conditions of Relief

[^{F3}**4.** No relief shall be given under this Order unless the consignment is of an occasional nature.]

Textual Amendments

F3 Art. 4 substituted (1.1.1993) by [The Value Added Tax \(Small Non-Commercial Consignments\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3118\)](#), art. 1, **5**

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) 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

I4 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

I5 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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