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STATUTORY INSTRUMENTS

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**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>

THE VALUE ADDED TAX (SMALL NON-  
COMMERCIAL CONSIGNMENTS) RELIEF ORDER 1986

1. Citation and commencement
  2. Revocation
  3. Relief from value added tax
  4. Conditions of Relief
  5. Quantitative restriction on relief for certain goods
  6. Relief not applicable to travellers' baggage
- Signature

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SCHEDULE —  
(Article 5) (1) Tobacco products— cigarettes 50 or cigarillos (cigars...

Explanatory Note