
 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(a) (as last amended by Council Directive No. 85/349/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 Article 5(1) of Council Directive No. 78/1035/EEC(c) (as last amended by Council Directive No. 85/576/EEC(d)) 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(e) 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.

Revocation

2. The Value Added Tax (Imported Goods) Relief Order 1980(f) and the Value Added Tax (Imported Goods) Relief (Amendment) Order 1985(g) are 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) OJ No. L354, 30.12.74, p.57.
 (b) OJ No. L183, 16.7.85, p.27.
 (c) OJ No. L366, 28.12.78, p.34.
 (d) OJ No. L372, 31.12.85, p.30.

(e) 1983 c.55.
 (f) S.I. 1980/1009.
 (g) S.I. 1985/1384.

- (a) £58 in the case of a consignment from a member State;
- (b) £27 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.

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) 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.

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.

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

3rd June 1986.

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) 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 | .25 litre or 8 ounces |

EXPLANATORY NOTE

(This Note is not part of the Order.)

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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