

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Regulations 53 and 55 of the Value Added Tax (General) Regulations 1985 (as amended) to provide revised values of goods that can be purchased under the retail export schemes by Community travellers.

They implement the requirements of Article 7 of Directive [69/169/EEC](#) (O.J. No. L133, 4.6.69, p.6). (Article 7 was added by Directive [78/1032/EEC](#) (O.J. No. L366, 28.12.78, p.28) and amended by Directive [85/348/EEC](#) (O.J. No. L183, 16.7.85, p.24)). The equivalent of the European Currency Unit in national currency is fixed at the rates obtaining on 1 October each year to have effect from 1 January of the following year.