

1987 No. 150

VALUE ADDED TAX

**The Value Added Tax (General) (Amendment)
Regulations 1987**

Made - - - - - *9th February 1987*

Laid before the House of Commons *16th February 1987*

Coming into force *9th March 1987*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 16(7) of the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations 1987 and shall come into force on 9th March 1987.

2. The Value Added Tax (General) Regulations 1985(b) shall be amended in accordance with the following provisions of these Regulations.

3. In Regulation 53—

- (a) in sub-paragraph (b) (i) for “£45” there shall be substituted “£55”;
- (b) in sub-paragraph (b) (ii) for “£165” there shall be substituted “£200”; and
- (c) in sub-paragraph (b) (iii) for “£207” there shall be substituted “£250”.

4. In Regulation 55(1)—

- (a) in sub-paragraph (b)(i) for “£45” there shall be substituted “£55”;
- (b) in sub-paragraph (b)(ii) for “£165” there shall be substituted “£200”; and
- (c) in sub-paragraph (b)(iii) for “£207” there shall be substituted “£250”.

King's Beam House, Mark Lane,
London, EC3 7HE
9th February 1987

Peter Jefferson Smith
Commissioner of Customs and Excise

(a) 1983 c.55.

(b) S.I. 1985/886, as amended by S.I. 1985/1650, and to which there are other amendments not relevant to these Regulations.

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.

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