
STATUTORY INSTRUMENTS

1990 No. 2548

VALUE ADDED TAX

**The Value Added Tax (Imported Goods)
Relief (Amendment) Order 1990**

Made - - - - *12th December 1990*
Laid before the House of
Commons - - - - *14th December 1990*
Coming into force - - *1st January 1991*

Whereas Council Directive [83/181/EEC](#)(1) determining the scope of Article 14(1)(d) of Council Directive [77/388/EEC](#)(2) as regards exemption from value added tax on final importation of certain goods permitted exemptions on imports of certain goods of a total value not exceeding 22 ECU:

Whereas Council Directive [88/331/EEC](#)(3) amended Council Directive [83/181/EEC](#) so as to require exemption from value added tax on final importation of certain goods of a total value not exceeding 10 ECU and to permit such exemption in respect of such goods of a total value exceeding 10 ECU but not exceeding 22 ECU:

Whereas in conformity with Articles 22, 23 and 90 of Council Directive [83/181/EEC](#) the Value Added Tax (Imported Goods) Relief Order 1984(4) made provision for relief from value added tax on imports of certain goods of a total value not exceeding £7:

Whereas it appears to the Treasury expedient that relief from value added tax on imports of certain goods of a greater total value should be permitted:

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(5) and of all other powers enabling them in that behalf, hereby make the following Order—

1. This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) Order 1990 and shall come into force on 1st January 1991.

2. In Group 8, Item 8 of Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984 for “£7” there shall be substituted “£15”.

(1) OJNo. L105, 23.4.83, p. 38; relevant amending instrument is Council Directive [88/331/EEC](#) (OJ No. L151, 17.6.88, p. 79).
(2) OJ No. L145, 13.6.77, p. 1, to which there are amendments not relevant to this Order.
(3) OJ No. L151, 17.6.88, p. 79.
(4) S.I.1984/746; relevant amending instruments are S.I. [1987/155](#), [1988/2212](#).
(5) [1983 c. 55](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

12th December 1990

Thomas Sackville
Gregory Knight
Two of the Lords Commissioners of Her
Majesty's Treasury

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order further amends the Value Added Tax (Imported Goods) Relief Order 1984 which provides for relief from value added tax on final importations of certain goods. It increases the maximum value for such relief on consignments of low value from £7 to £15.