
 STATUTORY INSTRUMENTS

1990 No. 2548

VALUE ADDED TAX

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

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

Whereas Council Directive 83/181/EEC(a) determining the scope of Article 14(1)(d) of Council Directive 77/388/EEC(b) 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(c) 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(d) 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(e) 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”.

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

12th December 1990

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- (a) OJ No. L105, 23.4.83, p. 38; relevant amending instrument is Council Directive 88/331/EEC (OJ No. L151, 17.6.88, p. 79).
 (b) OJ No. L145, 13.6.77, p. 1, to which there are amendments not relevant to this Order.
 (c) OJ No. L151, 17.6.88, p. 79.
 (d) S.I. 1984/746; relevant amending instruments are S.I. 1987/155, 1988/2212.
 (e) 1983 c.55.

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.