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STATUTORY INSTRUMENTS

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**1991 No. 1332**

**The Value Added Tax (General)  
(Amendment) (No. 2) Regulations 1991**

5. After regulation 55 there shall be inserted—

“**55A.**—(1) In the case of supplies to a person departing from the United Kingdom where the final destination of the goods in question is to be the Principality of Andorra, regulations 53 and 55 shall apply as if the Principality of Andorra were a member State of the Community and as if between sub-paragraphs (i) and (ii) of both paragraph (b) of regulation 53 and sub-paragraph (b) of regulation 55(1) there were inserted—

“(iA) the Principality of Andorra, the value of the goods together with tax exceeded £96;”.

(2) For the purposes of the application of this regulation the expressions “Community traveller” and “member State of the Community” shall be construed as if the Principality of Andorra were a member State of the Community.”.