
STATUTORY INSTRUMENTS

1992 No. 3118

VALUE ADDED TAX

**The Value Added Tax (Small Non-Commercial
Consignments) Relief (Amendment) Order 1992**

Made - - - - 9th December 1992
Laid before the House of
Commons - - 11th December 1992
Coming into force 1st January 1993

**THE VALUE ADDED TAX (SMALL NON-COMMERCIAL
CONSIGNMENTS) RELIEF (AMENDMENT) ORDER 1992**

1. This Order may be cited as the Value Added Tax...
2. The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986...
3. In Article 3(1) after the word “importation” there shall be...
4. In Article 3(2) for the words after “exceeding” there shall...
5. For Article 4 there shall be substituted the following Article—...
Signature
Explanatory Note