
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*

Whereas it appears to the Treasury expedient that the relief from value added tax provided by this Order should be allowed with a view to conforming with Article 4 of Council Directive No. [78/1035/EEC\(1\)](#) (as last amended by Council Directive No. [85/576/EEC\(2\)](#)) on the tax reliefs to be allowed on the importation of certain goods when sent in small consignments from a State which is not a member of the European Economic Community to a State which is a member thereof:

Whereas it appears to the Treasury expedient that the relief from value added tax on the importation of certain goods when sent in small consignments from a State which is a member of the European Economic Community to a State which is a member thereof should cease with a view to conforming with Article 2 of Council Directive No. [91/680/EEC\(3\)](#) whereby Council Directive No. [74/651/EEC\(4\)](#) (as last amended by Council Directive No. [88/663/EEC\(5\)](#)) ceases to have effect:

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(6) 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 (Small Non-Commercial Consignments) Relief (Amendment) Order 1992 and shall come into force on 1st January 1993.
2. The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(7) shall be amended in accordance with the following provisions.
3. In Article 3(1) after the word "importation" there shall be inserted the words "from a place outside the member States".

(1) OJ No. L 366, 28.12.78, p.34.

(2) OJ No. L 372, 31.12.85, p.30.

(3) OJ No. L 376, 31.12.91, p.1.

(4) OJ No. L 354, 30.12.74, p.57.

(5) OJ No. L 382, 31.12.88, p.40.

(6) [1983 c. 55](#); section 19(1) was amended by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 20(1).

(7) S.I. [1986/939](#); relevant amending instruments are S.I. [1987/154](#) and S.I. [1989/2273](#).

Status: This is the original version (as it was originally made).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

4. In Article 3(2) for the words after “exceeding” there shall be substituted “£36.”.
5. For Article 4 there shall be substituted the following Article—
 - “4. No relief shall be given under this Order unless the consignment is of an occasional nature.”.

9th December 1992

Irvine Patnick
Tim Boswell
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order removes those provisions of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 which relate to imports from EC member States and which are no longer required in the light of the changes to the value added tax system brought about by Council Directives [91/680/EEC](#) (OJ No. L376, 31.12.91, p.1) supplementing the common system of value added tax and amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L145, 13.6.77, p.1) whereby value added tax will no longer be charged upon the importation of goods from another EC member State.

Goods received from EC member States in the circumstances covered by the 1986 Order will, from 1 January 1993, be deemed to be tax paid in the member State of origin and will not be subject to VAT on receipt in the United Kingdom.

This Order also increases the value limit for goods imported from outside the member States from £32 to £36. The increase is necessitated by the revalorisation of the ECU from 1 October 1992, effective from 1 January 1993 for monetary limits designated in EEC Directives.