

2010 No. 1185

VALUE ADDED TAX

**The Value Added Tax (Small Non-Commercial Consignments)
Relief (Amendment) Order 2010**

<i>Made</i>	- - - -	<i>6th April 2010</i>
<i>Laid before the House of Commons</i>		<i>7th April 2010</i>
<i>Coming into force</i>	- -	<i>28th April 2010</i>

The Treasury make the following Order in exercise of the powers conferred by section 37(1) of the Value Added Tax Act 1994^(a).

It appears to the Treasury that it is expedient to make this Order having regard to the need to comply with Council Directive 2006/79/EC^(b).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 2010 and shall come into force on 28th April 2010.

Amendment of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986

2. In Article 3(2) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986^(c), for “£36” substitute “£40”.

6th April 2010

Dave Watts
Tony Cunningham
Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1994 c. 23.
(b) OJ No L 286, 17.10.2006, p15.
(c) S.I. 1986/939; Article 3(2) was amended by S.I. 1992/3118.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends article 3(2) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 to raise the value limit for goods imported from outside the European Union from £36 to £40. The amendment is made in order to comply with Council Directive 2006/79/EC, which sets the relevant limit at 45 Euro and requires national implementing provisions to apply the equivalent in national currency by reference to the exchange rate obtaining at the preceding 1 October.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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