STATUTORY INSTRUMENTS

1985 No. 1377

CUSTOMS AND EXCISE

The Excise Duties (Relief on Small Consignments) (Amendment) Regulations 1985

Made - - - -	*4th September* 1985
Laid before Parliament	*9th September* 1985
Coming into Operation	*1st October* 1985

The Commissioners of Customs and Excise, being a department designated (**a**) for the purposes of section 2(2) of the European Communities Act 1972 (**b**) in relation to excise matters of the European Communities, in exercise of the powers conferred on them in that behalf, hereby make the following Regulations—

1. These Regulations may be cited as the Excise Duties (Relief on Small Consignments) (Amendment) Regulations 1985 and shall come into operation on 1st October 1985.

2. In regulation 2(2)*(a)* of the Excise Duties (Relief on Small Consignments) Regulations 1980 (**c**), for "£40" there shall be substituted "£58".

P. Jefferson Smith,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London EC3R 7HE
4th September 1985.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

Under the Excise Duties (Relief on Small Consignments) Regulations 1980, certain small consignments of a non-commercial character may be admitted into the United Kingdom without payment of excise duty. The present Regulations increase the maximum value of such a consignment imported from another Member State of the European Communities from £40 to £58 with effect from 1st October 1985. This gives effect to Council Directive No. 85/349/EEC dated 8th July 1985 (OJ No. L183/27, 16.7.85) so far as excise duties are concerned.

(**a**) S.I. 1980/865.
(**b**) 1972 c.68.
(**c**) S.I. 1980/1012.

SI 1985/1377
ISBN 0-11-057377-3

