STATUTORY INSTRUMENTS

1989 No. 2253

CUSTOMS AND EXCISE

The Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1989

Made - - - -	*4th December 1989*
Laid before Parliament	*11th December 1989*
Coming into force	*1st January 1990*

The Commissioners of Customs and Excise, being a department designated for the purposes of section 2(2) of the European Communities Act 1972(a) in relation to excise matters of the European Communities(b), in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1989 and shall come into force on 1st January 1990.

2. In regulation 3(2) of the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986(c) –

(a) in sub-paragraph (2)(a) for "£71" there shall be substituted "£75".

New King's Beam House
22 Upper Ground
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4th December 1989

P. G. Wilmott
Commissioner of Customs and Excise

(a) 1972 c.68. (b) S.I. 1980/865. (c) S.I. 1986/938, as amended by S.I. 1987/149.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986 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 sterling value of such a consignment to £75 when imported from another Member State. It implements, for intra-community consignments, the requirements of Article 1(a) of Council Directive 74/651/EEC (OJ No. L354, 30.12.74, p.57) which was added by Council Directive 78/1034/EEC (OJ No. L366, 28.12.78, p.33). That Article provides for the purposes of the Directives, that the equivalent of the European Currency Unit in national currency is fixed at the rates obtaining on 1st October each year to have effect from 1st January the following year.

Parallel increased limits for value added tax purposes are found in the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1989 (S.I. 1989/2273).

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