STATUTORY INSTRUMENTS

1975 No. 1491

VALUE ADDED TAX

The Value Added Tax (Imported Goods) Relief Order 1975

Made - - - -	11*th September* 1975
Laid before the House of Commons -	19*th September* 1975
Coming into Operation	10*th October* 1975

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 2(1) of Council Directive No 74/651/EEC(a) on the tax reliefs to be allowed on the importation of certain goods when sent in small consignments from a State which is a member of the European Economic Community to another such State:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 16(1) of the Finance Act 1972(b) 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 (Imported Goods) Relief Order 1975 and shall come into operation on 10th October 1975.

2.—(1) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) In this Order—

"Commissioners" and, unless the contrary intention appears, "tax" have the same meanings as in Part I of the Finance Act 1972;

"Member State" means a State which is a member of the European Economic Community.

3. Subject to the provisions of this Order, payment shall not be required of any tax chargeable on a consignment of goods exported from a Member State and imported into the United Kingdom if the Commissioners are satisfied that:—

(*a*) its value for the purpose of any duty of customs does not exceed £17 and it is not part of a larger consignment of greater value;

(*b*) it has been acquired in a Member State, and any excise duty or turnover tax payable in such State has been paid or levied, and has not been wholly or in part repaid, and no drawback allowable in respect of such duty or tax has been claimed;

(a) OJ No L354, 30.12.74, p. 57. (b) 1972 c. 41.
(c) 1889 c. 63.

(*c*) it has been exported by a person other than the person to whom it is consigned and neither of such persons, whether he is the exporter or the consignee, is either a corporation or, except in the case of persons who are members of the same family, a body of persons;

(*d*) it is not being imported against payment, nor in satisfaction of a contractual obligation;

(*e*) it is intended solely for the personal use of the consignee or that of his family; and

(*f*) it will not be used for any commercial purpose.

4. If any part of such a consignment consists of the following goods—

(*a*) tobacco products: being cigarettes, cigars or smoking tobacco;

(*b*) alcoholic beverages: being spirits or wine; or

(*c*) perfumes or toilet water,

relief under this Order shall be given only to those parts which do not consist of such goods.

5. This Order shall not apply to goods contained in the baggage of a person entering the United Kingdom or carried with such a person.

Donald R. Coleman,
James A. Dunn,
Two of the Lords Commissioners of Her Majesty's Treasury.

11th September 1975.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for the admission into the United Kingdom without payment of value added tax of certain small non-commercial consignments of goods, other than tobacco products, spirits, wines, perfumes and toilet water, sent from a Member State of the European Economic Community by a private individual to another private individual in the United Kingdom for the personal or family use of the recipient. It gives effect to the European Communities' Council Directive No 74/651/EEC dated 19th December 1974.

SI 1975/1491
ISBN 0-11-051491-2

