STATUTORY INSTRUMENTS

2015 No. 2015

VALUE ADDED TAX

The Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 2015

Made - - - -	*10th December 2015*
Laid before the House of Commons	*11th December 2015*
Coming into force - -	*1st January 2016*

The Treasury makes 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 2015 and comes into force on 1st January 2016.

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

2. The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(**c**) is amended as follows.

3. In article 3(2) (relief from value added tax), for "£36" substitute "£34".

Mel Stride
George Hollingbery
10th December 2015 Two of the Lords Commissioners for Her Majesty's Treasury

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 (S.I. 1986/939). That Order provides for relief from VAT in certain circumstances for small non-commercial consignments of goods imported into the UK from a

(**a**) 1994 c.23.
(**b**) OJ No L 286, 17.10.2006, p15.
(**c**) S.I. 1986/939. The amount in article 3(2) was last amended by S.I.2012/3060; there are other amending instruments but none is relevant.

place outside of the European Union, and article 3(2) of that Order specifies the maximum value of goods in a "small consignment". Article 3 of this Order lowers that maximum value from £36 to £34.

This amendment is made in order to comply with Council Directive 2006/79/EC (OJ No L 286, 17.10.2006), which specifies that a small non-commercial consignment is a consignment whose value does not exceed €45. Member States whose national currency is not the euro are required by the Directive to determine the equivalent amount in their national currency annually by reference to an exchange rate obtained on the first working day of October and then specify that amount for the purposes of their national legislation with effect from 1st January of the following year. On 1st October 2015 the sterling equivalent of €45 was £34.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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