

**2012 No. 3060**

**VALUE ADDED TAX**

**The Value Added Tax (Small Non-Commercial Consignments)  
Relief (Amendment) Order 2012**

<i>Made</i>	- - - -	<i>10th December 2012</i>
<i>Laid before the House of Commons</i>		<i>11th December 2012</i>
<i>Coming into force</i>	- -	<i>1st January 2013</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 at the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 2012 and shall come into force on 1st January 2013.

**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 “£40” substitute “£36”.

*Robert Goodwill*  
*Desmond Swayne*

10th December 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c.23.  
(b) OJ No L 286, 17.10.2006, p15.  
(c) S.I. 1986/939; relevant amending instruments are S.I. 1992/3118, 2010/1185.

## 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 lower the value limit for goods imported outside the European Union from £40 to £36. The amendment is made in order to comply with Council Directive 2006/79/EC, which sets the relevant limit at €45 and requires national implementing provisions to apply the equivalent in national currency by reference to the exchange rate obtained at the first working day of October. As the Euro was revalorised on 1st October 2012, the limit needs to be lowered from £40 to £36.

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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