



Government Circular No. 18/90

VALUE ADDED TAX

VALUE ADDED TAX (SMALL NON-COMMERCIAL CONSIGNMENTS)
RELIEF (AMENDMENT) ORDER 1990

In exercise of the powers conferred on the Treasury by section 16(1) of the Value Added Tax and Other Taxes Act 1973(a), and of all other powers enabling it in that behalf, the following Order is hereby made: -

Citation and commencement

1. This Order may be cited as the Value Added Tax (Small Non-Commercial Consignments) Relief (Amendment) Order 1990 and shall be deemed to have come into operation on 1st January 1990.

Amendment of G.C. 253/86

2. In article 2(2)(a) of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(b) for "£71" substitute "£75".

Made this 31st day of January 1990

Minister for the Treasury

This Order was laid before Tynwald on 20th February 1990

(a) c. 1.

(b) G.C. 253/86.

EXPLANATORY NOTE

(This Note is not part of the Order)

Under the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986, certain small consignments of a non-commercial character may be admitted into the Island without payment of value added tax. The present Order increases to £75 the maximum sterling value of such consignments when imported from a Member State other than the United Kingdom.

A parallel increase in the limit for excise duty purposes is found in the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations (Application) Order 1990 (G.C. 15/90).

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