



VALUE ADDED TAX

VALUE ADDED TAX (SMALL NON-COMMERCIAL CONSIGNMENTS)

RELIEF (AMENDMENT) ORDER 1993

Laid before Tynwald 16th March, 1993

Coming into operation 1st January 1993

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 1993 and shall be deemed to have come into operation on 1st January 1993.
2. The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986(b) shall be amended in accordance with the following provisions.
3. In Article 2(1) after "importation" insert "from a place outside the member States".
4. In Article 2(2) for the words after "exceeding" substitute "£36."

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(a) c.1. (b) G.C. 253/86.

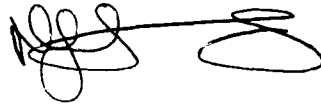
Price 30p.

5. For Article 3 substitute -

"4. No relief shall be given under this Order unless the consignment is of an occasional nature."

Made this 25th day of February

1993

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above the title.

Minister for the Treasury

## EXPLANATORY NOTE

(This note does not form part of the Order)

This Order removes those provisions of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 which relate to imports from EC member States and which are no longer required in the light of the changes to the value added tax system brought about by Council Directive 91/680/EEC (OJ No. L376, 31.12.91, p.1) supplementing the common system of value added tax and amending the Sixth Council Directive 77/388/EEC (OJ No. L145, 13.6.77, p.1) whereby value added tax will no longer be charged upon the importation of goods from another EC member State.

Goods received from EC member States in the circumstances covered by the 1986 Order will, from 1st January 1993, be deemed to be tax paid in the member State of origin and will not be subject to VAT on receipt in the Island.

This Order also increases the value limit for goods imported from outside the member States from £32 to £36. The increase is necessitated by the revalorisation of the ECU from 1st October 1992, effective from 1st January 1993 for monetary limits designated in EEC Directives.