

****** No.0000**

VALUE ADDED TAX

**The Value Added Tax (Imported Goods) Relief (Amendment)
Order *****

<i>Made</i> - - - -	***
<i>Laid before the House of Commons</i>	***
<i>Coming into force</i> - -	***

The Treasury, in exercise of the powers conferred by section 37 of the Value Added Tax Act 1994(a), makes the following Order.

It appears to the Treasury that it is expedient to make this Order having regard to Article 143(1)(b) and (c) of Council Directive 2006/112/EC on the common system of value added tax(b) and Article 23 of Council Directive 2009/132/EC determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods(c).

Citation, commencement and effect

1.—(1) This Order may be cited as the Value Added Tax (Imported Goods) Relief (Amendment) Order ***.

(2) This Order comes into force on *** and has effect in relation to goods imported on or after that date.

Amendment of the Value Added Tax (Imported Goods) Relief Order 1984

2. In Schedule 2 (relief for goods of other descriptions) to the Value Added Tax (Imported Goods) Relief Order 1984(d), for Notes (2) and (3) to Group 8 (articles sent for miscellaneous purposes) substitute—

“(2) Item 8 does not apply in relation to any goods imported on mail order from the Channel Islands.

(3) For the purposes of note (2)—

“mail order” in relation to any goods means any transaction or series of transactions under which a seller (S) sends goods in fulfilment of an order placed remotely,

(a) 1994 c. 23.

(b) OJ No L 347, 11.12.06, p1; there are amendments to the Directive but none is relevant.

(c) OJ No L 292, 10.11.09, p5.

(d) S.I. 1984/746. Schedule 2 was relevantly amended by S.I. 1988/2212, section 77 of the Finance Act 2011 (c. 11) and section 199 of the Finance Act 2012 (c.14).

“remotely” means by any means that do not involve the simultaneous physical presence of S and the person placing the order, and

“seller” does not include any person acting otherwise than in a commercial or professional capacity.”.

Date

Name
Name
Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which has effect in relation to goods imported on or after ***, amends Group 8 of Schedule 2 to the Value Added Tax (Imported Goods) Relief Order 1984.

Article 2 substitutes a new Note (2) and (3) to the Schedule. The new Note (2) provides that Item 8 (relief on consignments of goods not exceeding £15 in value) does not apply to goods imported on mail order from the Channel Islands. New Note (3) defines “mail order”.

This amendment is required to ensure that the exclusion of the relief from VAT on the importation of goods from the Channel Islands is limited to goods imported on mail order as permitted by Article 23 of Council Directive 2009/132/EC.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.