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(**1**).

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(**2**).

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(**3**) is amended as follows.

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

(**1**) 1994 c.23.
(**2**) OJ No L 286, 17.10.2006, p15.
(**3**) 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.