
 STATUTORY INSTRUMENTS

1968 No. 1558

CUSTOMS AND EXCISE

**The Customs Duty (Personal Reliefs) (No. 1)
Order 1968**

<i>Made - - - -</i>	<i>30th September 1968</i>
<i>Laid before the House of Commons -</i>	<i>8th October 1968</i>
<i>Coming into operation</i>	<i>1st November 1968</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7 of the Finance Act 1968(a) and of all other powers enabling them in that behalf, hereby make the following Order—

1. Subject to the provisions of this Order, a person entering the United Kingdom shall be relieved from payment of duty and purchase tax on articles of the descriptions and in the quantities shewn in Schedule 1 to this Order. General.

2.—(1) No relief shall be afforded under this Order—

- (i) to any person who enters the United Kingdom after an absence therefrom of less than 24 hours;
- (ii) to any person who arrives in the United Kingdom from a structure or area within the limits of the North Sea, the Skagerrak, the Kattegat, the English Channel and the area bounded by latitudes 48° 30' N and 61° 0' N and longitude 12° 0' W, and who has not, since he last left the United Kingdom, entered any other country;
- (iii) to any person under the age of 17 years in respect of tobacco, spirits (other than perfumed spirits) or wine;
- (iv) in respect of any articles unless those articles are carried with the person who imports them or are contained in his accompanied baggage.

(2) All the reliefs for which provision is made in this Order are afforded subject to the condition that the articles in question shall not be imported nor used for any commercial purpose, and if that condition is not complied with in relation to any article, that article shall, unless the non-compliance was sanctioned by the Commissioners, be liable to forfeiture.

3. Paragraph 1 of this Order shall not apply to persons mentioned in paragraphs 4, 6, 7 and 8 of this Order.

4.—(1) Subject to the provisions of paragraph 7(2) of this Order, a person entering the United Kingdom who at the time when he enters is a member of the paid crew of the ship (other than a fishing boat or a ship having a commission from Her Majesty) in which he enters and who is within a description in column 1 of Schedule 2 to this Order shall be relieved from payment of duty and purchase tax in respect of articles of the Ships' crews.

descriptions and in the quantities shewn in column 2 of Schedule 2 to this Order opposite the respective descriptions in column 1 of that Schedule.

(2) A person entering the United Kingdom who at the time when he enters is a member of the paid crew of the fishing boat in which he enters and who is within a description in column 1 of Schedule 3 to this Order shall be relieved from payment of duty and purchase tax in respect of articles of the descriptions and in the quantities shewn in column 2 of Schedule 3 to this Order opposite the respective descriptions in column 1 of that Schedule.

5.—(1) Relief under paragraph 4 of this Order shall not be afforded unless the articles in question are on importation declared to the proper officer for clearance.

(2) Relief under paragraph 4(1) of this Order shall be afforded only to those members of the paid crew who either pay off from that ship or proceed on leave for a period of more than five days.

(3) Relief under paragraph 4(2) of this Order shall not be afforded to any member of the paid crew who while in port is victualled on board a fishing boat.

Aircraft
crews.

6.—(1) A person entering the United Kingdom who at the time when he enters is a member of the paid crew of the aircraft, other than a naval aircraft, in which he enters, and is within a description in column 1 of Schedule 4 to this Order, shall be relieved from payment of duty and purchase tax in respect of articles of the descriptions and in the quantities shewn in column 2 of Schedule 4 to this Order opposite the respective descriptions in column 1 of that Schedule.

(2) Relief under this paragraph shall not be afforded unless the articles in question are declared to the proper officer for clearance.

H.M. Ships
and naval
aircraft.

7.—(1) A person entering the United Kingdom, otherwise than as a passenger, in a ship having a commission from Her Majesty, or in a naval aircraft, who is within a description in column 1 of Schedule 5 to this Order, shall be relieved from payment of duty and purchase tax in respect of articles of the descriptions and in the quantities shewn in column 2 of Schedule 5 to this Order opposite the respective descriptions in column 1 of that Schedule.

(2) Officers and men of the Royal Navy who enter the United Kingdom as members of the crew of a ship not having a commission from Her Majesty shall be afforded the reliefs specified in sub-paragraph (1) of this paragraph, but not the reliefs specified in paragraph 4 of this Order.

(3) Relief under this paragraph shall not be afforded unless the articles in question are on importation declared to the proper officer for clearance.

Entry across
the land
boundary.

8. As respects entry into the United Kingdom across the land boundary of Northern Ireland, and subject to the provisions of the Customs (Land Boundary) Regulations 1953(a) and the Customs (Land Boundary) Regulations 1965(b), a person who, at the time when he enters the United Kingdom, is within the description in column 1 of Schedule 6 to this Order shall be relieved from payment of duty and purchase tax in respect of articles of the descriptions and in the quantities shewn in column 2 of that Schedule.

9. For the purposes of this Order—

(1) a person shall be treated as resident outside Europe, or in Northern

(a) S.I. 1953/1532 (1953 I, p. 531).

(b) S.I. 1965/1031 (1965 I, p. 2522).

Ireland, or in the Republic of Ireland, as the case may be, if and only if during the period of 24 months ending on the date of his entry into the United Kingdom he has been so resident for a period of, or for periods together amounting to, not less than 12 months;

(2) a person shall not be treated as having entered a country by reason only of his entry into its territorial waters or its air space.

10.—(1) Section 258 of the Customs and Excise Act 1952(a) (valuation of goods) shall apply for the purposes of this Order.

(2) In this Order any reference to articles of a specified total value is a reference either to a single thing whose value does not exceed that specified total value or to two or more things the value of which taken together does not exceed that specified total value.

Provided always that where relief either

- (i) has not been afforded in respect of articles to a specified total value, or
- (ii) has been afforded in respect of articles to a total value of less than that specified total value,

the specified total value in the former case, and the amount of the difference between that total value and the specified total value in the latter case, shall be applied to reduce the value of other articles (except mechanical lighters, spirits, tobacco and wine) in respect of which duty is payable.

11. In this Order—

“accompanied baggage”, in relation to a person entering the United Kingdom, means baggage which he brings with him when he enters;

“crew”, in relation to a ship or aircraft, means all persons actually employed in the working or service of the ship or aircraft including the master of the ship and the commander of the aircraft, and the reference to a member of a crew shall be construed accordingly;

“fishing boat” means a fishing boat within the meaning of the Merchant Shipping Acts 1894 to 1967;

“ship” includes a hovercraft within the meaning of the Hovercraft Act 1968(b).

12. The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

13. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 1) Order 1968, and shall come into operation on the 1st November 1968.

30th September 1968.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London E.C.3.

Paragraph 1

SCHEDULE 1

(a) Tobacco—250 grammes, or, if the person is resident outside Europe, 500 grammes;

(b) spirits, other than perfumed spirits—0.75 litre;

(c) wine—0.75 litre;

(d) perfumed spirits and toilet waters—0.30 litre, of which not more than 0.15 litre is perfumed spirits;

(e) mechanical lighter—one;

(f) articles of any other description to a total value of £5.

Paragraph 4(1)

SCHEDULE 2

Column 1 Persons to whom relief is afforded	Column 2 Relief afforded in respect of—
1. A member of the paid crew of a ship which has arrived from a port in the Channel Islands, the Republic of Ireland, or on the Continent of Europe between the River Elbe and Brest inclusive.	1. (a) Tobacco—125 grammes; (b) spirits other than perfumed spirits—0.185 litre; (c) wine—0.375 litre; (d) perfumed spirits and toilet waters—0.15 litre of which not more than 0.075 litre is perfumed spirits; (e) articles (except mechanical lighters) of any other description to a total value of £3.
2. A member of the paid crew of a ship which has arrived either (i) from a port outside the limits mentioned in 1 above, or (ii) from an area of open sea outside the limits mentioned in paragraph 2(1)(ii) of this Order.	2. (a) Tobacco—250 grammes; (b) spirits other than perfumed spirits—0.375 litre; (c) wine—0.75 litre; (d) perfumed spirits and toilet waters—0.30 litre of which not more than 0.15 litre is perfumed spirits; (e) articles (except mechanical lighters) of any other description to a total value of £3.

Paragraph 4(2)

SCHEDULE 3

Column 1 Persons to whom relief is afforded	Column 2 Relief afforded in respect of—
1. A person who (i) is a member of the paid crew of a fishing boat which has arrived either direct or via a port from an area outside the limits mentioned in paragraph 2(1)(ii) of this Order, and (ii) has been absent from the United Kingdom for a period not exceeding 30 days.	1. (a) Tobacco—125 grammes; (b) articles (except mechanical lighters, spirits and wine) of any other description to a total value of £3.
2. A person who (i) is a member of the paid crew of a fishing boat which has arrived either direct or via a port from an area outside the limits mentioned in paragraph 2(1)(ii) of this Order, and (ii) has been absent from the United Kingdom for a period exceeding 30 days.	2. (a) Tobacco—250 grammes; (b) articles (except mechanical lighters, spirits and wine) of any other description to a total value of £3.

SCHEDULE 4

Paragraph 6

Column 1 Persons to whom relief is afforded	Column 2 Relief afforded in respect of—
<p>1. A member of the paid crew of an aircraft who either</p> <p>(i) is based in the United Kingdom and has been outside the United Kingdom for a period which has exceeded 24 hours but has not exceeded seven days,</p> <p>or</p> <p>(ii) is based outside the United Kingdom and is remaining in the United Kingdom for a period exceeding 24 hours but not exceeding seven days.</p>	<p>1. (a) Tobacco—60 grammes; (b) spirits (including perfumed spirits)—0.075 litre.</p>
<p>2. A member of the paid crew of an aircraft who either</p> <p>(i) is based in the United Kingdom and has been outside the United Kingdom for a period which has exceeded seven days,</p> <p>or</p> <p>(ii) is based outside the United Kingdom and is remaining in the United Kingdom for a period exceeding seven days.</p>	<p>2. (a) Tobacco—250 grammes; (b) spirits (other than perfumed spirits) 0.375 litre; (c) wine—0.75 litre; (d) perfumed spirits and toilet waters—0.30 litre of which not more than 0.15 litre is perfumed spirits; (e) articles (except mechanical lighters) of any other description to a total value of £3.</p>

SCHEDULE 5

Paragraph 7

Column 1 Persons to whom relief is afforded	Column 2 Relief afforded in respect of—
<p>1. Persons who leave the ship or aircraft for a period including more than one night but not more than 6 nights.</p>	<p>1. Tobacco—30 grammes for each night.</p>
<p>2. Persons who leave the ship or aircraft for a period including seven or more nights.</p>	<p>2. (a) Tobacco—250 grammes; (b) spirits (other than perfumed spirits)—0.375 litre; (c) wine—0.75 litre; (d) perfumed spirits and toilet waters—0.30 litre of which not more than 0.15 litre is perfumed spirits; (e) articles (except mechanical lighters) of any other description to a total value of £3.</p>

Paragraph 8

SCHEDULE 6

Column 1 Persons to whom relief is afforded	Column 2 Relief afforded in respect of—
<p>A person entering the United Kingdom across the land boundary of Northern Ireland who, at the time when he enters,</p> <p>(i) is resident either in Northern Ireland or in the Republic of Ireland, and</p> <p>(ii) has within the previous four weeks entered the United Kingdom across that boundary.</p>	<p>(a) Tobacco—125 grammes;</p> <p>(b) spirits (including perfumed spirits) 0.185 litre;</p> <p>(c) mechanical lighter—one;</p> <p>(d) articles (except wine) of any other description to a total value of two pounds ten shillings.</p>

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes the duty-free allowances in respect of consumable goods and articles of small value for various categories of persons entering the United Kingdom. Schedule 1 sets out the allowances for passengers. Schedules 2-6 set out the special allowances for ships' crews, fishermen, aircraft crews, members of the Royal Navy, and frequent travellers across the land boundary of Northern Ireland.