

1972 No. 1770

CUSTOMS AND EXCISE

**The Customs Duty (Personal Reliefs) (No. 1) Order 1968
(Amendment) Order 1972**

Made - - - 21st November 1972

Laid before the House of Commons 28th November 1972

Coming into Operation in accordance with Article 1

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. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1972 and shall come into operation on the date on which the United Kingdom becomes a member of the European Communities.

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

3. "The Principal Order" means the Customs Duty (Personal Reliefs) (No. 1) Order 1968(c).

4. Paragraph 2(1)(i) of the Principal Order shall be deleted.

5. Paragraph 2(1)(iii) of the Principal Order shall be amended by deleting the words from "tobacco" onwards and substituting therefor the words "tobacco products and alcoholic beverages".

6. Paragraph 9 of the Principal Order shall be amended as follows—

(a) subparagraph (1) shall be deleted and there shall be substituted therefor new subparagraphs (1) and (2)—

"(1) For the purposes of Schedule 1 to this Order a person shall be treated as resident outside Europe if, and only if, during the period of 24 months ending on the date of his entry into the United Kingdom he has been outside Europe for a period of, or for periods together amounting to, not less than 12 months.

(a) 1968 c. 44.

(b) 1889 c. 63.

(c) S.I. 1968/1558 (1968 III, p. 4335).

(2) For the purposes of Schedule 6 to this Order a person shall be treated as resident in Northern Ireland or in the Republic of Ireland if, and only if, during the period of 24 months ending on the date of entry into the United Kingdom he has been in Northern Ireland or the Republic of Ireland, as the case may be, for a period of, or for periods together amounting to, not less than 12 months."

(b) subparagraph (2) shall be re-numbered (3).

7. In the proviso to Paragraph 10(2) of the Principal Order the words in brackets "except mechanical lighters, spirits, tobacco and wine" shall be deleted and there shall be substituted therefor the words "except tobacco products and alcoholic beverages".

8. Schedule 1 to the Principal Order shall be deleted and there shall be substituted therefor Schedule 1 to this Order.

9. Column 2 of Schedules 2, 3, 4, 5 and 6 to the Principal Order shall be deleted and there shall be substituted therefor Schedules 2, 3, 4, 5 and 6 to this Order.

10. The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1970(a) and The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1971(b) are hereby revoked.

21st November 1972.

E. A. Knight,
Commissioner of Customs and Excise.

Kings's Beam House,
Mark Lane,
London EC3R 7HE.

(a) S.I. 1970/625 (1970 I, p. 2012)

(b) S.I. 1971/911 (1971 II, p. 2641).

SCHEDULE 1

(1) Tobacco products—

cigarettes	...	...	...	...	...	...	...	200
or								
cigarillos (cigars with a maximum weight each of 3 grammes)	...	...	...	...	...	...	...	100
or								
cigars	...	...	...	...	...	...	...	50
or								
smoking tobacco	...	...	...	...	...	...	...	250 grammes

A person resident outside Europe is entitled to double the quantities allowed above.

(2) Alcoholic beverages—

(a) with an alcoholic strength of more than 38·8 degrees of proof	...	...	...	...	...	...	...	1 litre
or								
(b) with an alcoholic strength of not more than 38·8 degrees of proof	...	...	...	...	...	...	...	2 litres
or								
(c) fortified wines and sparkling wines	...	...	...	...	...	...	...	2 litres
and								
(d) still wines (other than fortified wines)	...	...	...	...	...	...	...	2 litres
(3) Perfumes	...	...	...	...	...	...	...	50 grammes
Toilet Waters	...	...	...	...	...	...	...	·25 litres
(4) Articles of any other description to a total value of £10.								

SCHEDULE 2

Column 2
Relief afforded in respect of—

1.—(1) Tobacco products—

cigarettes	...	...	...	...	...	...	...	100
or								
cigarillos (cigars with a maximum weight each of 3 grammes)	...	...	...	...	...	...	...	50
or								
cigars	...	...	...	...	...	...	...	25
or								
smoking tobacco	...	...	...	...	...	...	...	125 grammes

(2) Alcoholic beverages—

(a) with an alcoholic strength of more than 38·8 degrees of proof	...	...	...	...	...	...	...	·25 litres
or								
(b) with an alcoholic strength of not more than 38·8 degrees of proof	...	...	...	...	...	...	...	·50 litres
or								
(c) fortified wines and sparkling wines	...	...	...	...	...	...	...	·50 litres
and								
(d) still wines (other than fortified wines)	...	...	...	...	...	...	...	1 litre
(3) Perfumes	...	...	...	...	...	...	...	25 grammes
Toilet Waters	...	...	...	...	...	...	...	·125 litres
(4) Articles of any other description to a total value of £6.								

2.—(1) Tobacco products—							
cigarettes	...	...	...	...	...	...	200
or							
cigarillos (cigars with a maximum weight each of 3 grammes)	100						
or							
cigars	...	...	...	...	...	...	50
or							
smoking tobacco	...	...	...	...	...	...	250 grammes
(2) Alcoholic beverages—							
(a) with an alcoholic strength of more than 38·8 degrees of proof	...	...	...	...	...	...	50 litres
or							
(b) with an alcoholic strength of not more than 38·8 degrees of proof	...	...	...	...	...	...	1 litre
or							
(c) fortified wines and sparkling wines	...	...	...	...	...	...	1 litre
and							
(d) still wines (other than fortified wines)	...	...	...	...	...	...	2 litres
(3) Perfumes	...	...	...	...	...	...	50 grammes
Toilet Waters	...	...	...	...	...	...	25 litres
(4) Articles of any other description to a total value of £6.							

SCHEDULE 3

Column 2
Relief afforded in respect of—

1.—(1) Tobacco products—							
cigarettes	...	...	...	...	...	...	100
or							
cigarillos (cigars with a maximum weight each of 3 grammes)	50						
or							
cigars	...	...	...	...	...	...	25
or							
smoking tobacco	...	...	...	...	...	...	125 grammes
(2) Articles of any other description (except alcoholic beverages) to a total value of £6.							
2.—(1) Tobacco products—							
cigarettes	...	...	...	...	...	...	200
or							
cigarillos (cigars with a maximum weight each of 3 grammes)	100						
or							
cigars	...	...	...	...	...	...	50
or							
smoking tobacco	...	...	...	...	...	...	250 grammes
(2) Articles of any other description (except alcoholic beverages) to a total value of £6.							

SCHEDULE 4

Column 2
Relief afforded in respect of—

1.—(1) Tobacco products—

cigarettes	...	...	...	...	...	...	...	50
or								
cigarillos (cigars with a maximum weight each of 3 grammes)								25
or								
cigars	...	...	...	...	...	...	...	12
or								
smoking tobacco	...	...	...	...	...	...	...	60 grammes

(2) Alcoholic beverages—

(a) with an alcoholic strength of more than 38·8 degrees of proof	...	...	...	...	...	...	...	·10 litres
or								
(b) with an alcoholic strength of not more than 38·8 degrees of proof	...	...	...	...	...	...	...	·20 litres
or								
(c) fortified wines and sparkling wines	...	...	...	...	...	...	...	·20 litres
and								
(d) still wines (other than fortified wines)	...	...	...	...	...	...	...	·20 litres

(3) Perfumes 5 grammes

(4) Articles of any other description to a total value of £1.

2.—(1) Tobacco products—

cigarettes	...	...	...	...	...	...	...	200
or								
cigarillos (cigars with a maximum weight each of 3 grammes)								100
or								
cigars	...	...	...	...	...	...	...	50
or								
smoking tobacco	...	...	...	...	...	...	...	250 grammes

(2) Alcoholic beverages—

(a) with an alcoholic strength of more than 38·8 degrees of proof	...	...	...	...	...	...	...	·50 litres
or								
(b) with an alcoholic strength of not more than 38·8 degrees of proof	...	...	...	...	...	...	...	1 litre
or								
(c) fortified wines and sparkling wines	...	...	...	...	...	...	...	1 litre
and								
(d) still wines (other than fortified wines)	...	...	...	...	...	...	...	2 litres

(3) Perfumes 50 grammes
Toilet Waters ·25 litres

(4) Articles of any other description to a total value of £6.

SCHEDULE 5

Column 2	
Relief afforded in respect of—	
1. Tobacco products—	
cigarettes	25
or	
cigarillos (cigars with a maximum weight each of 3 grammes)	12
or	
cigars	6
or	
smoking tobacco	30 grammes
} For each night	
2.—(1) Tobacco products—	
cigarettes	200
or	
cigarillos (cigars with a maximum weight each of 3 grammes)	100
or	
cigars	50
or	
smoking tobacco	250 grammes
(2) Alcoholic beverages—	
(a) with an alcoholic strength of more than 38·8 degrees of proof	·50 litres
or	
(b) with an alcoholic strength of not more than 38·8 degrees of proof	1 litre
or	
(c) fortified wines and sparkling wines	1 litre
and	
(d) still wines (other than fortified wines)	2 litres
(3) Perfumes	50 grammes
Toilet Waters	·25 litres
(4) Articles of any other description to a total value of £6.	

SCHEDULE 6

Column 2	
Relief afforded in respect of—	
(1) Tobacco products—	
cigarettes	100
or	
cigarillos (cigars with a maximum weight each of 3 grammes)	50
or	
cigars	25
or	
smoking tobacco	125 grammes
(2) Alcoholic beverages—	
(a) with an alcoholic strength of more than 38·8 degrees of proof	·25 litres
or	
(b) with an alcoholic strength of not more than 38·8 degrees of proof	·50 litres
or	
(c) fortified wines and sparkling wines	·50 litres
and	
(d) still wines (other than fortified wines)	·50 litres
(3) Perfumes	12 grammes
(4) Articles of any other description to a total value of £5.	

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order adjusts the duty-free allowances in respect of consumable goods and articles of small value for persons entering the United Kingdom. The Order brings the amounts of the allowances into line with those prescribed by countries of the European Community for travellers from outside the Community and adjusts correspondingly the allowances for ships' and aircraft crews and for frequent travellers across the Irish Land Boundary. The Order also abolishes the general rule that entitlement to the allowances is conditional upon absence from the United Kingdom for at least 24 hours and it clarifies the definition of residence outside Europe or in Ireland for purposes of the allowances.

The Order comes into force on the date on which the United Kingdom becomes a member of the European Communities. A Notice relating to that date will be published in the London Gazette.

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