

1973 No. 955

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 1) Order 1973

Made - - - - 24th May 1973

*Laid before the House of
Commons* 1st June 1973

Coming into Operation 22nd June 1973

The Commissioners of Customs and Excise, in exercise of the powers conferred upon 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 1973 and shall come into operation on the 22nd June 1973.

2. In this Order—

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

“Commonwealth preference” and “Commonwealth preference area” have the same meanings respectively as in the Import Duties Act 1958(b);

“Convention rate of duty” means the rate of duty applicable to goods originating in a country which at the end of 1972 was part of the Convention area within the meaning of the European Free Trade Association Act 1960(c) and “Convention area” shall be construed accordingly;

“E.E.C. rate” means the rate of duty applicable to goods originating or in free circulation in a State which is a member of the European Economic Community.

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

4. The Customs Duty (Personal Reliefs) (No. 4) Order 1968(e), The Customs Duty (Personal Reliefs) (No. 4) Order 1968 (Amendment) Order 1971(f) and The Customs Duty (Personal Reliefs) (No. 4) Order 1968 (Amendment) Order 1972(g) are hereby revoked.

5.—(1) Subject to paragraph (3) hereof, this Article shall apply to personal effects to a total value not exceeding £25 being dutiable goods or goods on the importation of which value added tax is charged and payable by virtue of the Finance Act 1972(h) and which are carried with or contained in the accompanied baggage of a person entering the United Kingdom.

(a) 1968 c. 44.

(c) 1960 c. 19.

(e) S.I. 1968/1561 (1968 III, p. 4349).

(g) S.I. 1972/872 (1972 II, p. 2800).

(b) 1958 c. 6.

(d) 1889 c. 63.

(f) S.I. 1971/1974 (1971 III, p. 5646).

(h) 1972 c. 41.

(2) The aggregate amount payable by way of duty and value added tax in respect of goods to which this Article applies shall, unless the person entering the United Kingdom otherwise requests, be:—

- (a) 10 per cent of the value thereof in the case of
 - (i) goods which qualify for a Commonwealth preference or a Convention rate of duty or a rate of duty applicable to goods of the Republic of Ireland, or which would so qualify if consigned to the United Kingdom from a place in the Commonwealth preference area, the Convention area or the Republic of Ireland as the case may be;
 - (ii) goods on the importation of which value added tax only is charged and payable; and
 - (iii) goods which are relieved wholly or partly from duty by Orders made under section 1 of the Finance Act 1971^(a) or which would be so relieved if consigned to the United Kingdom from a place specified in such Orders;
- (b) 15 per cent of the value thereof in the case of goods chargeable with an E.E.C. rate of duty; and
- (c) 20 per cent of the value thereof in the case of any other goods.

(3) This Article shall not apply to spirits, wine, tobacco or mechanical lighters.

(4) (a) The reference in this Article to effects to a total value not exceeding £25 is a reference either to a single thing the value of which does not exceed £25 or to two or more things the value of which taken together does not exceed £25.

(b) The total value of £25 shall be determined in relation to personal effects on which duty is payable after any other reliefs have been afforded.

6. Any personal effects of a person entering the United Kingdom in respect of which he is not either afforded relief from payment of duty and value added tax by virtue of any Order made under section 7 of the Finance Act 1968 or entitled by virtue of this Order to pay duty and tax at aggregate rates shall, on importation by him, be treated as though qualified for—

- (a) Commonwealth preference;
- (b) A Convention rate of duty;
- (c) A rate of duty applicable to goods of the Republic of Ireland;
- (d) An E.E.C. rate of duty; or

(e) Relief under section 1 of the Finance Act 1971, in any case in which they do not so qualify by reason only of the fact that they have not been consigned to the United Kingdom from a place in the Commonwealth preference area or the Convention area or from the Republic of Ireland or from the European Economic Community or from a place designated under section 1 of the Finance Act 1971 as the case may be.

(a) 1971 c. 68.

7. Section 258 of the Customs and Excise Act 1952(a) (Valuation of goods) as amended by paragraph 2(8) of Schedule 4 to the European Communities Act 1972(b) shall apply for the purposes of this Order.

24th May 1973.

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

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

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order consolidates with amendments the existing simplified rules for assessing customs duty and tax on personal effects imported in passengers' baggage. The amendments are consequential upon the introduction of value added tax and upon the entry of the United Kingdom into the European Economic Community.

(a) 1952 c. 44.

(b) 1972 c. 68.

SI 1973/955
ISBN 0-11-030955-3



780110309552