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STATUTORY INSTRUMENTS

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**1984 No. 719**

**CUSTOMS AND EXCISE**

**The Customs Duty (Community Reliefs) Order 1984**

<i>Made</i>	- - - -	<i>22nd May 1984</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>31st May 1984</i>
<i>Coming into Operation</i>		<i>1st July 1984</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 13(1A), (3) and 17(3) of the Customs and Excise Duties (General Reliefs) Act 1979(1) and of all other powers enabling them in that behalf, hereby make the following Order:—

**Citation, commencement and extent**

1.—(1) This Order may be cited as the Customs Duty (Community Reliefs) Order 1984 and shall come into operation on 1st July 1984.

(2) Nothing in this Order shall apply for the purposes of relief from excise duty or value added tax.

**Interpretation**

2. In this Order—

“Community instrument” means Chapter 1 of Council Regulation (EEC) No. 918/83(2);

“customs duty” means Community customs duty and, except where the context otherwise requires, includes any agricultural levy, tax or charge provided for under the common agricultural policy or under any special arrangements which, pursuant to Article 235 of the EEC Treaty, are applicable to goods resulting from the processing of agricultural products;

“occupational ties” shall not include attendance by a pupil or student at a school, college or university;

“personal ties” means family or social ties to which a person devotes most of his time not devoted to occupational ties.

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(1) As from 31st March 1984, sections 13 and 17 are amended by a resolution passed by the House of Commons on 19th March 1984 under the Provisional Collection of Taxes Act 1968 (c.2), section 1. This resolution has statutory effect until re-enacted in the Finance Act 1984.

(2) This Regulation comes into force on 1st July 1984.

### **Rules for determining normal residence**

3.—(1) For the purposes of relief from customs duty conferred by Titles I, II, IV or XVII of the Community instrument, a person's normal place of residence shall be the country where, in accordance with the provisions of this article, he is treated as being normally resident.

(2) A person shall be treated as being normally resident in the country where he usually lives—

- (a) for a period of, or periods together amounting to, at least 185 days in a period of twelve months;
- (b) because of his occupational ties; and
- (c) because of his personal ties.

(3) In the case of a person with no occupational ties, paragraph (2) above shall apply with the omission of sub-paragraph (b), provided his personal ties show close links with that country.

(4) Where a person has his occupational ties in one country and his personal ties in another country, he shall be treated as being normally resident in the latter country provided that either—

- (a) his stay in the former country is in order to carry out a task of a definite duration, or
- (b) he returns regularly to the country where he has his personal ties.

(5) Notwithstanding paragraph (4) above, a United Kingdom citizen whose personal ties are in the United Kingdom but whose occupational ties are abroad may be treated as normally resident in the country of his occupational ties, provided he has lived there for a period of, or periods together amounting to, at least 185 days in a period of twelve months.

### **Exclusion of goods obtained duty or tax free abroad**

4. Relief from customs duty conferred by Titles I, II or IV of the Community instrument shall be subject to the condition that the Commissioners are satisfied that the goods in respect of which any such relief is claimed have borne, in their country of origin or exportation, the customs or other duties and taxes to which goods of that class or description are normally liable and have not been subject, by reason of their exportation, to any exemption from, or refund of, such duties and taxes as aforesaid, or any turnover tax, excise duty or other consumption tax.

5. Goods to be produced for examination

Relief from customs duty conferred by Titles I, II, IV, V, XVII or XVIII of the Community instrument shall be subject to the condition that when any such relief is claimed on importation of the goods, or on their removal from another customs procedure, the goods are produced to the proper officer for examination.

### **Fulfilment of intention to be a condition**

6. Where relief from customs duty is conferred by Titles I, II, IV, V, XVII or XVIII of the Community instrument in terms which require, whether expressly or by implication, a particular intention on the part of a person in relation to the establishment of his normal place of residence, or the use of any goods in respect of which relief is conferred, it shall be a condition of the relief that such intention be fulfilled.

King's Beam House  
Mark Lane, London EC3R 7HE  
22nd May 1984

*N. Godfrey*  
Commissioner of Customs and Excise

## EXPLANATORY NOTE

This Order supplements Council Regulation (EEC) No. 918/83 by providing rules for determining a person's normal place of residence. The Order also provides for certain of the reliefs from customs duty and agricultural levy conferred by that Regulation to be subject to compliance with conditions. In the case of a person transferring his normal place of residence or setting up a secondary residence, relief is conditional upon the goods having borne, in their country of origin or exportation, any duties and taxes to which they are normally liable. Goods must be produced for examination when the relief is claimed and where relief depends upon a person's intention it is a condition of the relief that such intention be fulfilled. These conditions reflect the conditions imposed by the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983 (S.I. 1983/1828), which, in conjunction with the Regulation, provides a new system of personal reliefs from duty and value added tax for goods imported permanently.