
 STATUTORY INSTRUMENTS

1986 No. 938

CUSTOMS AND EXCISE

The Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986

<i>Made - - - -</i>	<i>3rd June 1986</i>
<i>Laid before Parliament</i>	<i>9th June 1986</i>
<i>Coming into Operation</i>	<i>1st July 1986</i>

The Commissioners of Customs and Excise, being a department designated for the purposes of section 2(2) of the European Communities Act 1972^(a) in relation to excise matters of the European Communities^(b), in exercise of the powers conferred upon them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986 and shall come into operation on 1st July 1986.

Revocation

2. The Excise Duties (Relief on Small Consignments) Regulations 1980^(c) and the Excise Duties (Relief on Small Consignments) (Amendment) Regulations 1985^(d) are hereby revoked.

Relief from excise duty

3.—(1) Subject to the provisions of these Regulations, no excise duty is payable on the importation of goods forming part of a small consignment of a non-commercial character.

(2) In these Regulations “small consignment” means a consignment (not forming part of a larger consignment) containing goods with a value for customs purposes not exceeding—

- (a) £58 in the case of a consignment from a member State;
- (b) £27 in any other case.

(3) For the purposes of these Regulations a consignment is of a non-commercial character only if the following requirements are met, namely—

- (a) it is consigned by one private individual to another;
- (b) it is not imported for any consideration in money or money’s worth;
- (c) it is intended solely for the personal use of the consignee or that of his family and not for any commercial purpose.

(a) 1972 c.68.
(d) S.I. 1985/1377.

(b) S.I. 1980/865.

(c) S.I. 1980/1012.

Conditions of relief

4.—(1) In the case of goods consigned from another member State, no relief shall be given under these Regulations unless the goods were acquired in the Economic Community subject to the taxation normally imposed in the domestic market of a member State and without relief from excise duty or turnover tax chargeable there.

(2) In the case of goods consigned from a country which is not a member State, no relief shall be given under these Regulations unless the consignment is of an occasional nature.

Quantitative restriction on relief for certain goods

5. Where a small consignment of a non-commercial character contains goods of any of the following descriptions, namely—

- (a) tobacco products (being cigarettes, cigars or smoking tobacco);
- (b) alcohol and alcoholic beverages (being spirits or wine), tafia and saké;
or
- (c) perfumes or toilet waters,

in excess of the quantity shown in relation to goods of that description in the Schedule to these Regulations, no relief under these Regulations shall be given in respect of any goods of that description contained in that consignment.

Relief not applicable to travellers' baggage

6. These Regulations do not apply to goods contained in the baggage of a person entering the United Kingdom or carried with such a person.

P. Jefferson Smith,
Commissioner of Customs
and Excise.

3rd June 1986.

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SCHEDULE

(Regulation 5)

(1) Tobacco products—	
cigarettes	50
or	
cigarillos (cigars with a maximum weight each of 3 grammes) ...	25
or	
cigars	10
or	
smoking tobacco	50 grammes
(2) Alcohol and alcoholic beverages—	
distilled beverages and spirits of an alcoholic strength exceeding 22% by volume; undenatured ethyl alcohol of 80% by volume and over	1 litre
or	
distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, saké or similar beverages of an alcoholic strength of 22% by volume or less; sparkling wines, fortified wines	1 litre
or	
still wines	2 litres
(3) Perfumes	50 grammes
or	
toilet waters25 litre or 8 ounces

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 1st July 1986, replace the Excise Duties (Relief on Small Consignments) Regulations 1980 and the Excise Duties (Relief on Small Consignments) (Amendment) Regulations 1985. They continue provisions for the admission into the United Kingdom without payment of excise duty of certain small non-commercial consignments of goods sent from abroad by a private individual to another private individual in the United Kingdom for the personal or family use of the recipient.

The Regulations give continued effect to the excise provisions of Council Directive No. 74/651/EEC (OJ No. L354, 30.12.74, p. 57) as last amended by Council Directive No. 85/349/EEC (OJ No. L183, 16.7.85, p. 27) and Council Directive No. 78/1035/EEC (OJ No. L366, 28.12.78, p. 34) and give effect to Council Directive No. 85/576/EEC (OJ No. L372, 31.12.85, p. 30) by raising to £27 the value limit for relief in the case of consignments from a non-EC country to the United Kingdom.

The Regulations also increase the maximum quantity of spirits eligible for relief from $\frac{1}{4}$ bottle (not exceeding .25 litre) to 1 litre.

The parallel relief from value added tax is to be found in the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 (S.I. 1986/939).

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