STATUTORY INSTRUMENTS

1991 No. 1286

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (Amendment) Order 1991

Made - - - 31st May 1991 Laid before the House of

Commons - - - 10th June 1991

Coming into force

The Commissioners of Customs and Excise in exercise of the powersconferred on them by section 13 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:

- 1. This Order may be cited as the Customs Duty (Personal Reliefs)(Amendment) Order 1991 and shall come into force on 1st July 1991.
- **2.** In paragraph (a)(4) of Schedule 1 to the Customs Duty (PersonalReliefs) (No. 1) Order 1968(**2**) for "£265" there shall be substituted "£420".

New King's Beam House, 22 Upper Ground, London SE1 9PJ 31st May 1991

Alexander W. Russell Commissioner of Customs and Excise

1st July 1991

^{(1) 1979} c. 3; section 13 was amended by the Finance Act 1984(c.43), section 15; section 18 applies the definition of the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979(c.2).

⁽²⁾ S.I.1968/1558; relevant amending instruments are S.I.1978/1883, 1984/718, 1985/1375, 1986/2105, 1989/2252.

EXPLANATORY NOTE

(This note is not part of the Order)

With effect from 1st July 1991, this Order increases the allowancefor goods other than alcohol, tobacco etc. obtained by travellers, dutyand tax-paid in the EEC, from £265 to £420.

The Order puts into effect the provisions of Council Directive91/191/EEC (OJ No. L94, 16.4.91, p.24) which increases the travellers'allowance for goods other than alcohol, tobacco etc. obtained duty andtax-paid in the EEC by amending Council Directive 69/169/EEC (OJ No.L133, 4.6.69, p.6. (OJ/SE (I) p.232)) in which the basic structure oftravellers' allowances is set out.