

---

STATUTORY INSTRUMENTS

---

**1991 No. 1293**

**CUSTOMS AND EXCISE**

**The Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) (Amendment) Order 1991**

<i>Made</i>	- - - -	<i>3rd June 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th June 1991</i>
<i>Coming into force</i>	- -	<i>1st July 1991</i>

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 13 of the Customs and Excise Duties (General Reliefs) Act 1979<sup>(1)</sup> and all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) (Amendment) Order 1991 and shall come into force on 1st July 1991.
2. The Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983<sup>(2)</sup> shall be amended as follows.
3. For article 3(2) there shall be substituted the following—
  - “(2) Notwithstanding paragraph (1) above—
    - (a) where relief is afforded under article 13 below, for the purposes of that article and article 9 below, the words “seven months” shall be substituted for the words “six months” in paragraph (1)(b) above;
    - (b) where relief is afforded under article 10 below and the temporary visitor has his occupational ties in the United Kingdom, for the purposes of that article and article 9 below, the words “nine months” shall be substituted for the words “six months” in paragraph (1)(b) above.”.
4. In article 5(2)—
  - (a) for the words “the Postal Packets (Customs and Excise) Regulations 1975”, there shall be substituted the words “the Postal Packets (Customs and Excise) Regulations 1986<sup>(3)</sup>”;

---

(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 of the Customs and Excise Management Act 1979 (c. 2).  
(2) S.I. 1983/1829.  
(3) S.I. 1986/260 as amended by S.I. 1986/1019.

- (b) for the words “the Excise Warehousing (Etc.) Regulations 1982”, there shall be substituted the words “the Excise Warehousing (Etc.) Regulations 1988(4)”.

5. In article 10—

- (a) in paragraph (2), for the words “the Commissioners may authorise a re-hiring of the vehicle with a view to its exportation within 5 days” there shall be substituted the following—

“the Commissioners may authorise a re-hiring of the vehicle on condition that it is exported:

- (a) no later than at the expiry of 5 days following the re-hiring; or
- (b) in the case of a vehicle re-hired to the temporary visitor who imported it, no later than at the end of the temporary importation period where that period ends after the expiry of 5 days following the re-hiring; or
- (c) in the case of a vehicle re-hired to a temporary visitor who did not import it, at the end of what would have been the temporary importation period (where that period would have ended after the expiry of 5 days following the re-hiring) had he in fact imported it and had the provisions of article 3(1)(b) above applied.”.

- (b) after paragraph (2), there shall be added the following—

“(3) For the purposes of paragraph (1)(b) above, but without prejudice to the generality thereof, where it is intended that a vehicle imported by a temporary visitor shall be used by someone other than him or another temporary visitor authorised by him, provided that the importer will be in the United Kingdom whilst it is so used and that such other person is a member of the importer’s family, then the vehicle shall be treated as intended for his private use.

(4) For the purposes of paragraph 3 above, someone is a member of the importer’s family when he is his child, or his child’s spouse, his parent, his brother, his sister, or his brother’s spouse or his sister’s spouse.”.

6. After article 12, there shall be inserted the following new Part—

## “PART IVA

### Motor Vehicles Imported for Use by Persons Normally Resident in the United Kingdom

#### *Relief for motor vehicles in certain circumstances*

**12A.**—(1) Subject to the provisions of Part II and of this paragraph, a person entering the United Kingdom who is normally resident in the United Kingdom shall not be required to pay duty or tax chargeable on the importation of any motor vehicle on condition that—

- (a) it is registered outside the United Kingdom;
- (b) it has been made available to him in substitution for a vehicle used by him outside the United Kingdom, which has broken down or which has been stolen;
- (c) he does not own it;
- (d) it has been made available to him free of charge; and
- (e) it is intended to be exported from the United Kingdom within 10 days of its importation.

*Relief for motor vehicles hired abroad*

(2) Subject to the provisions of Part II and of this paragraph, a person entering the United Kingdom who is normally resident in the United Kingdom shall not be required to pay duty or tax chargeable on the importation of any motor vehicle on condition that—

- (a) it is registered outside the United Kingdom;
- (b) it is the subject of a hire contract; and
- (c) it is intended to be exported from the United Kingdom within 2 days of its importation.

*Relief for motor vehicles for business use*

(3) Subject to the provisions of Part II and of article 16 below, a person entering the United Kingdom who is normally resident in the United Kingdom shall not be required to pay duty or tax chargeable on the importation of any motor vehicle on condition that—

- (a) he is employed under a contract of employment;
- (b) private use of the vehicle is permitted under the terms of that contract;
- (c) he has his occupational ties in a member state;
- (d) the vehicle is registered in that member state;
- (e) it is owned or hired in that member state by his employer;
- (f) it is intended to be used by him primarily for business use; and
- (g) the motor vehicle is intended to be exported from the United Kingdom within what would have been the temporary importation period if the vehicle had been imported by a temporary visitor and the provisions of article 3(2)(a) above applied.

(4) For the purposes of paragraph (3)(f) above, but without prejudice to the generality thereof, a vehicle shall be treated as intended for a person's business use where it is intended that even should it be used by someone other than him, he will be in the United Kingdom whilst the car is so used and that other person will be a member of his family.

(5) For the purposes of paragraph (4) above, someone will be a member of the person's family when he is his child, or his child's spouse, his parent, his brother, his sister, or his brother's spouse or his sister's spouse."

7. After article 14(2), there shall be added the following—

"(3) notwithstanding the provisions of Part II and of paragraph (1) above, a motor vehicle, bicycle or tricycle in respect of which relief has been afforded under that paragraph may be used by the spouse of the person importing it."

8. In article 16, after the words "consumption tax" there shall be added the following—

", save that where a motor vehicle bears a standard registration plate of the place of registration (but not a temporary registration plate) the foregoing conditions shall be treated as having been complied with."

New King's Beam House,  
22 Upper Ground,  
London SE1 9PJ  
3rd June 1991

*Alexander W. Russell*  
Commissioner of Customs and Excise

---

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983 ([S.I. 1983 No. 1829](#)), which gives relief from customs and excise duties and VAT on personal effects and private motor vehicles imported temporarily by visitors to the United Kingdom. The new Order relaxes some of the conditions for relief. In addition, new provisions now permit, in certain circumstances, the temporary importation of foreign registered vehicles by persons normally resident in the United Kingdom. The amendments result from an agreement by the United Kingdom and six other countries of the EC to use the provisions of Council Directive [83/182/EEC](#) (OJ No. L105, 23.4.83, p.59) to relax the conditions applying to the temporary importation of motor vehicles.

Article 3 increases from six to nine months the temporary importation period for a vehicle imported for private use by someone who lives outside the United Kingdom but works here.

Article 4 refers to statutory instruments which have replaced two of those mentioned in the 1983 Order.

Article 5 deals with hired vehicles that are re-hired by the importer or by another temporary visitor. In those cases the vehicles must be exported within the temporary importation period instead of the 5-day period that is allowed to other hirers. Article 5 also provides that vehicles temporarily imported for private use may now be used during the visitor's stay by members of his family who are themselves resident in the United Kingdom.

Article 6 introduces a new Part IVA to the 1983 Order, to give relief to foreign registered vehicles imported by United Kingdom residents where:

- (a) the vehicle is on loan following breakdown or theft of the importer's own vehicle, and will be exported within ten days; or
- (b) the vehicle is hired, and will be exported within two days; or
- (c) the importer works in another EC country, and the vehicle is owned by the employer and registered in that country, subject to a seven month limit on temporary importation.

Article 7 allows a motor vehicle temporarily imported by a visiting student from another EC country to be used by the student's spouse.

Article 8 treats a vehicle bearing a standard registration plate of another EC country as having borne duty and tax in its country of origin on exportation.