
STATUTORY INSTRUMENTS

1992 No. 3155

CUSTOMS AND EXCISE

The Excise Duties (Personal Reliefs) Order 1992

Made - - - - *10th December 1992*
Laid before the House of
Commons - - - - *14th December 1992*
Coming into force - - *1st January 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 13 and 17(1) 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 and commencement

1. This Order may be cited as the Excise Duties (Personal Reliefs) Order 1992 and shall come into force on 1st January 1993.

Interpretation

2.—(1) In this Order—

“Community traveller” means a person who makes a journey between a member State and the United Kingdom other than a person who makes that journey in a vessel or aircraft in which he travelled from the United Kingdom and from which he has not disembarked outside the United Kingdom;

“cross-border shopping” means the obtaining of excise goods duty and tax paid in the Economic Community provided that payment has not been, and will not be, reimbursed, refunded or otherwise dispensed with;

“excise goods” means any goods chargeable with a duty of excise other than goods chargeable by virtue of any provision of the Hydrocarbon Oil Duties Act 1979(2);

“own use” includes use as a personal gift provided that if the person making the gift receives in consequence any money or money’s worth (including any reimbursement of expenses incurred in connection with obtaining the goods in question) his use shall not be regarded as own use for the purpose of this Order.

(1) 1979 c. 3; section 13 was amended by the Finance Act 1984 (c. 43), section 15 and by the Finance (No. 2) Act 1992 (c. 48), section 1 and Schedule 1, paragraph 8; section 18 applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).
(2) 1979 c. 5.

(2) For the purposes of this Order—

- (a) the Island of Heligoland and the territory of Büdingen in the Federal Republic of Germany, Livigno, Campione d'Italia and the waters of Lake Lugano in the Italian Republic, Ceuta, Melilla and the Canary Islands in the Kingdom of Spain and the overseas departments of the French Republic shall not be regarded as forming part of any member State of the Economic Community;
- (b) The Principality of Monaco shall be regarded as part of the French Republic;
- (c) Jungholz and Mittelberg (Kleines Walsertal) shall be regarded as part of the Federal Republic of Germany; and
- (d) San Marino shall be regarded as part of the Italian Republic.

Relief from duty of excise-cross-border shopping

3. Subject to the provisions of this Order a Community traveller entering the United Kingdom shall be relieved from payment of any duty of excise on excise goods which he has obtained for his own use in the course of cross-border shopping and which he has transported.

Relief from duty of excise-duty-free excise goods

4.—(1) Subject to the provisions of this Order a Community traveller entering the United Kingdom shall be relieved from payment of any duty of excise on duty free excise goods obtained by him for his own use and contained in his personal luggage.

(2) For the purposes of this article—

- (a) “duty free excise goods” means excise goods supplied duty free on a ship or aircraft or by a tax free shop;
- (b) “tax free shop” has the meaning given in Article 28 of Council Directive [92/12/EEC](#)(3); and
- (c) goods shall be treated as contained in a Community traveller’s personal luggage where they are carried with or accompanied by him or, if intended to accompany him, were at the time of his departure for the United Kingdom consigned by him as personal luggage to the transport operator with whom he travelled.

(3) No relief shall be afforded under this article to a Community traveller unless he travelled under a transport document for air or sea travel stating that his immediate destination was the United Kingdom (including such a transport document stating that the final destination is a place outside the United Kingdom) or for shuttle train travel.

(4) In this article “shuttle train” has the meaning given in section 1(9) of the Channel Tunnel Act 1987(4).

Relief from duty of excise-conditions

5.—(1) The reliefs afforded under this Order are subject to the condition that the excise goods in question are not imported for a commercial purpose nor are held or used for such purpose whether by the Community traveller who imported them or by some other person who has possession or control of them; and if that condition is not complied with in relation to any excise goods, those goods shall, without prejudice to article 6 below, be liable to forfeiture.

(3) OJ No. L76, 23.3.92, p.1.

(4) 1987 c. 53.

(2) In determining whether or not the excise goods a person has in his possession or control were imported for a commercial purpose or, as the case may be, are held or used for such purpose regard shall be taken of—

- (a) his reasons for having possession or control of those goods;
- (b) whether or not he is a revenue trader;
- (c) his conduct in relation to those goods and, for the purposes of this sub-paragraph, conduct includes his intentions at any time in relation to those goods;
- (d) the location of those goods;
- (e) the mode of transport used to convey those goods;
- (f) any document or other information whatsoever relating to those goods;
- (g) the nature of those goods including the nature and condition of any package or container;
- (h) the quantity of those goods;
- (i) whether he has personally financed the purchase of those goods; and
- (j) any other circumstance which appears to be relevant.

(3) For the purpose of the determination referred to in paragraph (2) above a person shall be regarded as having imported, held or used excise goods for a commercial purpose if he has in his possession or control any excise goods in excess of any of the quantities shown in the Schedule to this Order unless, if required to do so, he satisfies the Commissioners to the contrary.

(4) No relief shall be afforded under this Order to any person under the age of 17.

Non-compliance with conditions

6.—(1) Where at any time any person who has possession or control of any excise goods which have been afforded relief under this Order forms an intention or takes any steps to hold or use them for any commercial purpose, save as the Commissioners may otherwise allow, he shall—

- (a) notify the Commissioners of his intention forthwith; and
- (b) on demand pay to the Commissioners the duty of excise chargeable on them.

(2) Where a person complies with the requirements of paragraph (1) above the excise goods in question shall be exempt from forfeiture under section 124 of the Customs and Excise Management Act 1979(5).

New King's Beam House 22 Upper Ground
London SE1 9PJ
10th December 1992

Leonard Harris
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Article 5

QUANTITIES OF EXCISE GOODS SPECIFIED FOR THE PURPOSE OF PARAGRAPH (3) OF ARTICLE 5

Tobacco products

- (a) 800 cigarettes;
- (b) 400 cigarillos (that is to say cigars weighing not more than 3 grammes each);
- (c) 200 cigars;
- (d) 1 kilogramme of tobacco products other than in a form mentioned in paragraph (a), (b) or (c) above;

Alcoholic beverages

- (e) 10 litres of spirits;
- (f) 20 litres of intermediate products (that is to say products defined as intermediate products in Article 17(1) of the Council Directive [92/83/EEC](#)(6));
- (g) 90 litres of wines (but only 60 litres may be sparkling wines);
- (h) 110 litres of beer.

EXPLANATORY NOTE

(This note is not part of the Order)

As a result of measures which, like this Order, will take effect on 1st January 1993 to fulfil the United Kingdom's obligations in the Single Market, this Order affords relief from excise duties to travellers arriving from places inside the European Community, for both duty-paid and duty-free goods. Prior to 1st January 1993 some reliefs have been afforded under the Customs Duty (Personal Reliefs) (No. 1) Order 1968 (S.I.1968/1558).

This Order implements requirements contained in Council Directive [92/12/EEC](#) (OJ No. L76, 23.3.92, p.1).

(6) OJ No. L316, 31.10.92, p.21.