

Order made by the Commissioners of Customs and Excise, laid before the House of Commons under section 17(4) of the Customs and Excise Duties (General Reliefs) Act 1979, for approval by resolution of that House within twenty-eight days beginning with the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

1992 No. 3192

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (Amendment) Order 1992

<i>Made</i>	- - - -	<i>16th December 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th December 1992</i>
<i>Coming into force</i>	- -	<i>1st January 1993</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(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 1992 and shall come into force on 1st January 1993.
2. The Customs Duty (Personal Reliefs) (No. 1) Order 1968(2) shall be amended in accordance with the following provisions of this Order.
3. For the purposes of this Order, “third country” shall have the meaning given by Article 3.1 of Council Directive 77/388/EEC(3).
4. In paragraph 1(4), after “United Kingdom” there shall be inserted “, having travelled from a third country,”.
5. Paragraphs 2(1)(ii), (1A) and (1B)(5) shall be omitted.

(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) S.I.1968/1558.

(3) OJ No. L145, 13.6.1977, p.1; Article 3.1 was substituted by Article 1.1 of Council Directive 91/680/EEC (OJ No. L376, 31.12.1991, p.1).

(4) The reference to purchase tax in that paragraph is a reference to value added tax by virtue of the Finance Act 1972 (c. 41), section 55(2).

(5) Paragraph 2(1)(i) was deleted by S.I. 1972/1770 which also amended paragraph 2(1)(iii); paragraphs 2(1)(v), 2(1)(1A) and 2(1)(1B) were inserted by S.I. 1982/1591.

6. In paragraph 7(1)(6), after “articles” there shall be inserted “which were obtained in a third country or duty and tax free on a ship or aircraft and which are”.

7. Paragraphs 8 and 9(2)(7) shall be omitted.

8. In Schedule 1–

(a) paragraph (a)(8) shall be omitted;

(b) in paragraph (b)(9) –

(i) the words from “If” to “EEC:” shall be omitted,

(ii) for “£32” there shall be substituted “£36”.

9. In column 1 of Schedule 2–

(a) in paragraph 1, the words from “the Republic” to the end shall be omitted;

(b) for sub-paragraphs (i) and (ii) of paragraph 2 there shall be substituted–

“(i) from a third country, or

(ii) from an area of open sea beyond the seaward limits of the territorial waters of the member States”.

10. In column 1 of Schedule 3, for the words from “either” to “Order” (in paragraphs 1(i) and 2(i) respectively) there shall be substituted “from a third country or from an area of open sea beyond the seaward limits of the territorial waters of the member States”.

11. In paragraphs 1 and 2 respectively of column 1 of Schedule 4, after “aircraft” there shall be inserted “which has arrived from a third country”.

12. Schedule 6(10) shall be omitted.

13. The following Orders are revoked:

The Customs Duty (Personal Reliefs) (No. 1) Order 1975(11);

The Customs Duty (Personal Reliefs) (No. 1) Order 1975 (Amendment) Order 1978(12);

The Customs Duty (Personal Reliefs) (No. 1) Order 1975 (Amendment) Order 1979(13);

The Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983(14);

The Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) (Amendment) Order 1991(15).

(6) The reference to purchase tax in that paragraph is a reference to value added tax by virtue of the Finance Act 1972 (c. 41), section 55(2).

(7) Paragraph 9(2) was inserted by S.I. 1972/1770.

(8) Paragraph (a) was inserted by S.I. 1978/1883. Relevant amending instruments are S.I. 1982/1591; 1985/1375 and 1991/1286.

(9) Relevant amending instruments are S.I. 1978/1883; 1982/1591; 1986/2105.

(10) Relevant amending instruments are S.I. 1972/1770 and S.I. 1982/1592.

(11) S.I. 1975/1132.

(12) S.I. 1978/1882.

(13) S.I. 1979/655.

(14) S.I. 1983/1829.

(15) S.I. 1991/1293.

New King's Beam House,
22 Upper Ground,
London SE1 9PJ
16th December 1992

M.J. Eland
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.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Customs Duty (Personal Reliefs) (No. 1) Order 1968.

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, the Order limits the application of the 1968 Order to affording reliefs (from VAT and excise duties) to travellers arriving from places outside the EC. From 1st January 1993 the reliefs from excise duties which will apply to travellers arriving from other member States are set out in the Excise Duties (Personal Reliefs) Order 1992(16). Goods received from other member States will no longer be treated as imported for value added tax purposes.

Council Directive 69/169/EEC(17) lays down the value of goods which may be imported without payment of duty and tax by travellers from outside the EC. Article 7 of the Directive provides that the ECU rates to be taken into consideration for the purposes of the directive shall be revalorised in national currencies each year on the first working day of October and implemented with effect from 1st January of the following year. As a result of the revalorisation of the ECU rates in October 1992, the value of goods which may be imported by travellers other than crew is increased from £32 to £36.

The Order revokes statutory instruments of 1975, 1978 and 1979 which provided for flat rate charges for customs duty (now governed by directly applicable EC law)(18).

The Order also revokes statutory instruments of 1983 and 1991 which afforded reliefs from customs and excise duties and value added tax on the temporary importation of certain goods from places outside the EC. From 1st January 1993 reliefs from customs duties on all such goods will be governed by EC Regulations(19). By virtue of section 24(1) of the Value Added Tax Act 1983(20) the rules governing reliefs from VAT will be the same as those for customs duties contained in those Regulations. Relief from excise duty on fuel and lubricants in the tanks or engines of vehicles will be allowed by the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989(21).

(16) S.I. 1992/3155.

(17) OJ No. L133, 4.6.69, p.6.

(18) Council Regulation (EEC) No. 2658/87 (OJ L256 7.9.87, p.1).

(19) Council Regulation (EEC) No. 3599/82 (OJ No. L376, 31.12.82, p.1); Council Regulation (EEC) No. 1855/89 (OJ No. L186, 30.6.89, p.8); Commission Regulation (EEC) No. 2249/91 (OJ No. L204, 27.7.91, p.31).

(20) 1983 c. 55; section 24(1)-(3) is to be substituted by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 25.

(21) S.I. 1989/1898.