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STATUTORY INSTRUMENTS

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**1992 No. 3193**

**The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992**

**PART I**  
**PRELIMINARY**

**Citation and commencement**

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

**Interpretation**

2. In this Order—

“declared for relief” has the meaning assigned to it by article 8 below;

“household effects” means furnishings and equipment for personal household use;

“motor vehicle” shall include a trailer;

“normal residence” means a person’s principal place of abode situated in the country where he is normally resident;

“normally resident” has the meaning assigned to it by article 3 below;

“occupational ties” shall not include attendance by a pupil or student at a school, college or university;

“personal ties” shall mean family or social ties to which a person devotes most of his time not devoted to occupational ties;

“property” means any personal property intended for personal use or for meeting household needs and shall include household effects, household provisions, household pets and riding animals, cycles, motor vehicles, caravans, pleasure boats and private aircraft, provided that there shall be excluded any goods which, by their nature or quantity, indicate that they are being imported for a commercial purpose;

“third country”, shall have the meaning given by Article 3.1 of Council Directive [77/388/EEC\(1\)](#);

“used”, in relation to a person’s use of consumable property, shall include having the property at his disposal.

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(1) OJNo. 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).

### **Rules for determining where a person is normally resident**

3.—(1) This article shall apply for the purpose of determining, in relation to this Order, where a person is normally resident.

(2) A person shall be treated as being normally resident in the country where he usually lives—

- (a) for a period of, or periods together amounting to, at least 185 days in a period of twelve months;
- (b) because of his occupational ties; and
- (c) because of his personal ties.

(3) In the case of a person with no occupational ties, paragraph (2) above shall apply with the omission of sub-paragraph (b), provided his personal ties show close links with that country.

(4) Where a person has his occupational ties in one country and his personal ties in another country, he shall be treated as being normally resident in the latter country provided that either—

- (a) his stay in the former country is in order to carry out a task of a definite duration, or
- (b) he returns regularly to the country where he has his personal ties.

(5) Notwithstanding paragraph (4) above, a United Kingdom citizen whose personal ties are in the United Kingdom but whose occupational ties are in a third country may for the purposes of relief under this Order be treated as normally resident in the country of his occupational ties, provided he has lived there for a period of, or periods together amounting to, at least 185 days in a period of twelve months.

### **Supplementary**

4. For the purposes of this Order—

- (a) any reference to a person who has been normally resident in a third country and who intends to become normally resident in the United Kingdom shall be taken as a reference to a person who intends to comply with the requirements of paragraphs (2), (3) or (4) of article 3 above, as the case may be, for being treated as normally resident in the United Kingdom;
- (b) the date on which a person becomes normally resident in the United Kingdom shall be the date when having given up his normal residence in a third country he is in the United Kingdom for the purpose of fulfilling such intention as is mentioned in paragraph (a) above.