

---

STATUTORY INSTRUMENTS

---

**1992 No. 3193**

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

**PART V**

**ADDITIONAL RELIEF FOR PROPERTY IMPORTED  
ON MARRIAGE FROM A THIRD COUNTRY**

**Relief**

**13.**—(1) Subject to the provisions of this article, in addition to the relief afforded by Part IV, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident in a third country for a continuous period of at least twelve months;
- (b) he intends to become normally resident in the United Kingdom on the occasion of his marriage; and
- (c) the property is declared for relief within the period provided by article 15 below.

(2) In this article “property” shall be limited to household effects and trousseaux, other than tobacco products and beverages containing alcohol.

**Wedding gifts**

**14.**—(1) Subject to the provisions of this article, a person to whom article 13(1) above applies shall not be required to pay any duty or tax chargeable in respect of any wedding gift imported into the United Kingdom by him or on his behalf on condition that such wedding gift is—

- (a) given or intended to be given to him on the occasion of his marriage by a person who is normally resident in a third country;
- (b) declared for relief within the period provided by article 15 below.

(2) Relief shall not be afforded under this article in respect of any wedding gift the value of which exceeds £800.

(3) For the purpose of affording relief from any duty or tax under this article, a wedding gift shall be treated as if it were liable to Community customs duty and valued in accordance with the rules applicable to such duty.

(4) In this article “wedding gift” means any property customarily given on the occasion of a marriage, other than tobacco products or beverages containing alcohol.

**Time limit for relief**

**15.** The property to which this Part applies shall be declared for relief—

- (a) not earlier than two months before the date fixed for the solemnisation of the marriage; and

---

**Status:** This is the original version (as it was originally made).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

---

(b) not later than four months following the date of the marriage.