
STATUTORY INSTRUMENTS

1992 No. 3193

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

PART VII

HONORARY DECORATIONS, AWARDS AND GOODWILL GIFTS

Relief for honorary decorations and awards

17. Subject to article 20 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation into the United Kingdom of any goods on condition that—

- (a) he is normally resident in the United Kingdom; and
- (b) such goods comprise—
 - (i) any honorary decoration which has been conferred on him by a government in a third country or
 - (ii) any cup, medal or similar article of an essentially symbolic nature which has been awarded to him in a third country as a tribute to his activities in the arts, sciences, sport, or the public service, or in recognition of merit at a particular event.

Relief for gifts received by official visitors in a third country

18. Subject to article 20 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation into the United Kingdom of any goods on condition that—

- (a) he is normally resident in the United Kingdom;
- (b) he is returning from an official visit to a third country;
- (c) the goods were given to him by the host authorities of such country on the occasion of his visit; and
- (d) the goods are not intended for a commercial purpose.

Relief for gifts brought by official visitors

19. Subject to article 20 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation into the United Kingdom of any goods on condition that—

- (a) he is normally resident in a third country;
- (b) he is paying an official visit to the United Kingdom;
- (c) the goods are in the nature of an occasional gift which he intends to offer to the host authorities during his visit; and

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(d) the goods are not intended for a commercial purpose.

Supplementary

20.—(1) Part II shall not apply to relief afforded under this Part.

(2) No relief shall be afforded under this Part in respect of beverages containing alcohol, tobacco products or importations having a commercial character.