

*Order made by the Commissioners of Customs and Excise, laid before the House of Commons under section 17(1) and (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.*

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## STATUTORY INSTRUMENTS

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**1995 No. 1777**

# CUSTOMS AND EXCISE

## The Travellers' Reliefs (Fuel and Lubricants) Order 1995

<i>Made</i>	- - - -	<i>13th July 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th July 1995</i>
<i>Coming into force</i>	- -	<i>1st August 1995</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 13(1) and (3) 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 Travellers' Reliefs (Fuel and Lubricants) Order 1995 and shall come into force on 1st August 1995.

### Interpretation

2. In this Order—

“commercial vehicle” means any road vehicle that—

- (a) by its type of construction and equipment, is designed for and capable of transporting goods or more than 9 persons, including the driver; or
- (b) is being used or is intended for use to carry passengers for reward; or
- (c) is being used or is intended for use for a purpose other than transport;

“standard tanks” has the meaning given in Article 8a of Council Directive [92/81/EEC](#)(2).

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(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) OJ No. L316, 31.10.92, p.12; Article 8a was inserted by Article 2(5) of Council Directive [94/74/EC](#) (OJ No. L365, 31.12.94, p.46).

### **Relief for fuel and lubricants contained in a commercial vehicle**

3.—(1) Subject to the provisions of this Order, a person who has travelled from another member State shall on entering the United Kingdom be relieved from payment of excise duty on the fuel and lubricants contained in a commercial vehicle that he has with him.

- (2) The reliefs afforded by this Order apply only to fuel that—
  - (a) is contained in the vehicle’s standard tanks; and
  - (b) is being used or is intended for use by that vehicle.
- (3) The reliefs afforded by this Order apply only to fuel on which—
  - (a) excise duty has been paid in the member State in which the fuel was acquired at a rate that is appropriate to the use to which that fuel is being or is intended to be put; and
  - (b) the excise duty paid on that fuel has not been remitted, repaid or drawn back.

(4) The reliefs afforded by this Order apply only to fuel and lubricants that were taken into the vehicle within the European Union and are of a type and quantity necessary for the normal operation of the vehicle during its journey.

### **Conditions**

4.—(1) The reliefs afforded by this Order are subject to the following conditions; and if any condition is not complied with the fuel and lubricants shall, unless that non-compliance was sanctioned by the Commissioners, be liable to forfeiture.

- (2) The fuel and lubricants are used only in the vehicle and are not removed from the vehicle except—
  - (a) temporarily, to facilitate repair; or
  - (b) permanently, to be destroyed.
- (3) The fuel and lubricants are used only for purposes appropriate to the rate of excise duty paid in the member State in which the fuel was acquired.
- (4) The excise duty paid on the fuel and lubricants is not remitted, repaid or drawn back.

### **Consequential amendments**

5. In the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989(3), after article 1, there shall be inserted—

#### **“Application**

1A.—(1) Except for fuel and lubricants taken into a vehicle outside the European Union, where a person entering the United Kingdom has travelled from another member State, the reliefs afforded by this Order shall not apply to fuel and lubricants in a commercial vehicle he has with him.

- (2) In this article “commercial vehicle” means any road vehicle that—
  - (a) by its type of construction and equipment, is designed for and capable of transporting goods or more than 9 persons, including the driver; or
  - (b) is being used or is intended for use to carry passengers for reward; or
  - (c) is being used or is intended for use for a purpose other than transport.”

New King's Beam House,  
22 Upper Ground, London SE1 9PJ  
13th July 1995

*D. J. Howard*  
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.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 1st August 1995, implements the provisions of Article 7, as amended by Council Directive [92/108/EEC](#) (OJNo. L90, 31.12.92, p.124), and Article 9 of Council Directive [92/12/EEC](#) (OJ No. L76, 23.3.92, p.1) and Article 8a of Council Directive [92/81/EEC](#) (OJ No. L316, 31.10.92, p.12) as inserted by Council Directive [94/74/EC](#) (OJ No. L365, 31.12.94, p.46). It restricts the relief afforded by the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989 (S.I.1989/1898) to travellers with commercial vehicles from other European Union member States. This Order affords relief from excise duty to lubricants and to fuel contained in the standard tanks of commercial vehicles that such travellers have with them. The relief applies only to fuel on which excise duty has been paid at a rate appropriate to the use to which that fuel is being or is intended to be put.

- Article 2 defines the expressions “commercial vehicle” and “standard tanks”;
- Article 3 affords the relief to fuel in standard tanks and to lubricants;
- Article 4 applies conditions to such reliefs which must continue to be met at all times;
- Article 5 makes a consequential change to the application of the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989.