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STATUTORY INSTRUMENTS

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**1999 No. 1617**

**CUSTOMS AND EXCISE**

**The Excise Duties (Personal Reliefs) (Amendment) Order 1999**

<i>Made</i>	- - - -	<i>10th June 1999</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th June 1999</i>
<i>Coming into force</i>	- -	<i>1st July 1999</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 13(1), (1A), (2), (3) and (3A) 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 Excise Duties (Personal Reliefs) (Amendment) Order 1999 and shall come into force on 1st July 1999.
2. Article 4 of the Excise Duties (Personal Reliefs) Order 1992(2) shall be omitted.
- 3.—(1) Article 5 of the Excise Duties (Personal Reliefs) Order 1992 shall be amended as follows.
  - (2) In paragraph (1)—
    - (a) the words “imported for a commercial purpose nor are” shall be omitted; and
    - (b) for the words “such purpose” there shall be substituted the words “a commercial purpose”.
  - (3) In paragraph (2) for the words from the beginning to “for such purpose” there shall be substituted the words “In determining whether or not the condition imposed under paragraph (1) above has been complied with.”
  - (4) For paragraph (3) there shall be substituted the following:

“(3) Paragraphs (3A) to (3C) below apply to a person who has in his possession or control any excise goods afforded relief under this Order in excess of any of the quantities shown in the Schedule to this Order.

(3A) The Commissioners may require a person to whom this paragraph applies to satisfy them that the excise goods afforded relief under this Order are not being held or used for a commercial purpose.

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(1) 1979 c. 3; subsection (1A) was inserted by section 15 of the Finance Act 1984 (c. 43); subsection (3) was amended by section 15 of the Finance Act 1984 and by paragraph 8(1) of Schedule 1 to the Finance (No. 2) Act 1992 (c. 48); subsection (3A) was inserted by paragraph 8(2) of Schedule 1 to the Finance (No. 2) Act 1992; section 18(2) applies the definition of “the Commissioners” given by section 1(1) of the Customs and Excise Management Act 1979 (c. 2) as meaning the Commissioners of Customs and Excise.

(2) S.I. 1992/3155.

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*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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(3B) Where a person fails to satisfy the Commissioners that the excise goods in question are not being held or used for a commercial purpose the condition imposed by paragraph (1) above shall, subject to paragraph (3C) below, be treated as not being complied with.

(3C) Paragraph (3B) above shall not apply where a court or tribunal is satisfied that the condition imposed by paragraph (1) has been complied with.”.

10th June 1999

*Martin Brown*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

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

This Order, which comes into force on 1st July 1999, amends the Excise Duties (Personal Reliefs) Order 1992 (S.I. [1992/3155](#)) (the principal Order).

Article 2 omits article 4 of the principal Order which relieved Community travellers entering the United Kingdom from payment of excise duty on duty-free goods obtained on a ship or aircraft or in a tax-free shop. Such relief was allowed under Article 28 of Council Directive [92/12/EEC](#) (O.J. No. L.76, 23.3.92, p. 1) only until 30th June 1999.

Article 3 amends article 5 of the principal Order. The principal effect of the amendments is that a decision by the Commissioners of Customs and Excise that the condition that excise goods afforded relief under the principal Order are not held or used for a commercial purpose has not been complied with, does not bind a VAT and duties tribunal or a court.