

1970 No. 558

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) Order 1970

Made - - - - 8th April 1970

Laid before the House of Commons 15th April 1970

Coming into Operation 16th April 1970

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7 of the Finance Act 1968(a) and of all other powers enabling them in that behalf, hereby make the following Order—

PART 1

1. This Order may be cited as the Customs Duty (Personal Reliefs) Order 1970 and shall come into operation on the 16th April 1970.

2.—(1) In this Order—

“accompanied baggage”, in relation to a person entering the United Kingdom, means baggage which he brings with him when he enters;

“dependant”, in relation to a person, means any of the following, that is to say—

(a) the wife or husband of that person; and

(b) any other person wholly or mainly maintained by him, or in his custody, charge or care;

“depart finally from the United Kingdom” and cognate expressions shall be construed as meaning departing from the United Kingdom and not returning for a period of at least six months, or, if returning within that period, not remaining there for longer than three months or, in any particular case, such other period as the Commissioners may allow;

“entitled person” means a person entitled under article 5 of this Order to relief;

“goods” do not include tobacco, perfumed or other spirits, or wine;

“owned” in relation to goods owned outside the United Kingdom includes goods possessed outside the United Kingdom under a hire-purchase agreement and goods owned outside the United Kingdom by a person of whom the importer was a dependant and used by the importer while he was such a dependant.

(2) For the purposes of this Order a person shall be treated as resident outside the United Kingdom if, and only if, during the period of twenty-four months ending on the date of his entry into the United Kingdom he has been so resident for a period of, or for periods together amounting to, not less than twelve months.

(3) Notwithstanding the provisions of the foregoing paragraph, a person may

be treated as resident outside the United Kingdom if, after he has left the United Kingdom and has taken up residence outside it for a period exceeding twelve months, he returns temporarily to the United Kingdom within a period of twelve months from the date when he so left, and in relation to such a person the condition in article 6(ii) of this Order shall be read as if a period of six months was therein specified in place of twelve months.

(4) The Interpretation Act 1889^(a) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Section 258 of the Customs and Excise Act 1952^(b) (valuation of goods) shall apply for the purposes of this Order.

4. The Customs Duty (Personal Reliefs) (No. 2) Order 1968^(c) and the Customs Duty (Personal Reliefs) (No. 3) Order 1968^(d) are hereby revoked.

PART 2

Temporary Visitors

5. Subject to the provisions of this Part and Part 8 of this Order, a person entering the United Kingdom shall not be required to pay any duty chargeable in respect of any goods imported by him whether or not carried with him or contained in his accompanied baggage on condition that—

- (a) he is resident outside the United Kingdom;
- (b) he intends to depart finally from the United Kingdom within twelve months from the date of his entry;
- (c) the goods are intended solely for his or his dependants' personal use or that of some other entitled person; and
- (d) in any case where he intends to remain for a period exceeding six months from the date of his entry, the goods are on importation declared to the proper officer.

Provided that if a person who has not been granted relief from payment of duty in accordance with this Part of this Order satisfies the Commissioners that he intends to depart finally from the United Kingdom within twelve months from the date of his entry and that all other provisions of this Part of this Order have been complied with, they may grant him relief from payment of duty in accordance with and subject to the provisions of this Part of this Order as if he had so intended at the date of his entry.

6. The following conditions shall be complied with after importation in relation to any goods in respect of which payment of duty has not been required under article 5 of this Order, namely—

- (i) the goods shall not be, or be offered to be, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom;
- (ii) the goods shall be exported from the United Kingdom on the departure from the United Kingdom of the person who imported them or of the entitled person by whom they were used after their importation, but in any event not later than twelve months either from the date of their importation or from the date of the entry into the United Kingdom of the person who imported them, whichever is the earlier date, or in any particular case within such period as the Commissioners may allow.

(a) 1889 c. 63.

(c) S.I. 1968/1559 (1968 III, p. 4341).

(b) 1952 c. 44.

(d) S.I. 1968/1560 (1968 III, p. 4344).

PART 3

Long-term visitors shortly to depart from U.K.

7. Subject to the provisions of this Part and Part 8 of this Order, a person entering the United Kingdom shall not be required to pay any duty chargeable in respect of any goods imported by him on the occasion of that entry, except motor vehicles, vessels and aircraft, on condition that—

- (a) at the time of his entry he is not resident outside the United Kingdom ;
- (b) he intends to depart finally from the United Kingdom within twelve months from the date of his entry ;
- (c) he intends that the total period of his residence in the United Kingdom will not, on the date of his final departure, exceed five years ;
- (d) the goods are intended solely for his personal use or that of his dependants ; and
- (e) the goods are on importation declared to the proper officer.

8. The following conditions shall be complied with after importation in relation to any goods in respect of which payment of duty has not been required under article 7 of this Order, namely—

- (i) the goods shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom ; and
- (ii) the goods shall be exported from the United Kingdom by the importer on his departure from the United Kingdom or within a period of twelve months from the date of importation of the goods, whichever is the earlier date.

PART 4

Residents and long-term visitors

9. Subject to the provisions of this Part and Part 8 of this Order, a person entering the United Kingdom shall not be required to pay any duty chargeable in respect of any goods imported by him whether or not carried with him or contained in his accompanied baggage, on condition that—

- (a) at the time of his entry, he intends to remain in the United Kingdom for a period of not less than twelve months from the date of his entry ;
- (b) the goods are intended solely for his personal use or for that of his dependants during the period specified in article 10 of this Order ;
- (c) the goods have been both owned and used outside the United Kingdom by the person who imports them for—
 - (i) not less than three months in the case of clothing (except fur clothing), footwear and household textile goods (except carpets and rugs) of any value and any thing or set of things of a value not exceeding five pounds ; or
 - (ii) not less than twelve months in any other case ; or
 - (iii) such other period as the Commissioners may allow in any particular case where the goods are imported by the husband or wife of the owner ; and

(d) the goods are on importation declared to the proper officer.
Provided that—

- (I) if a person who has been granted relief from payment of duty in

accordance with Part 2 or Part 7 of this Order satisfies the Commissioners that he intends to remain in the United Kingdom for a period of not less than twelve months from the date of his entry, they may grant him relief from payment of duty in accordance with and subject to the provisions of this Part of this Order as if he had so intended at the date of his entry.

- (II) if a person who has been granted relief from payment of duty in accordance with Part 2 or Part 7 of this Order satisfies the Commissioners that, although he intends to depart temporarily from the United Kingdom within twelve months from the date of his entry, he intends thereafter to remain in the United Kingdom for a period of not less than twelve months from the date of his return, they may grant him relief from payment of duty in accordance with and subject to the provisions of this Part of this Order as if he had so intended at the date of his entry ; but (notwithstanding the condition contained in article 10 of this Order) this relief is subject to the condition that the goods in respect of which the relief has been granted shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom during the time in which the importer is temporarily out of the United Kingdom or for a period of two years after his return.

10. The following condition shall be complied with after importation in relation to any goods in respect of which payment of duty has not been required under article 9 of this Order, namely

the goods shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom within a period of two years from the date on which such relief was afforded.

PART 5

Additional Reliefs for persons changing residence

11.—(1) Subject to the provisions of this Part and Part 8 of this Order, a person entering the United Kingdom shall, in addition to the relief afforded by Part 4 of this Order, not be required to pay any duty chargeable in respect of watches and personal jewellery of a total value of one hundred pounds carried with him or carried in his accompanied baggage, on condition that—

- (a) at the time of his entry he is resident outside the United Kingdom ;
- (b) he intends to remain in the United Kingdom for a period of more than twelve months ;
- (c) any such goods have been both owned and used by him for a period of not less than three months outside the United Kingdom ;
- (d) the goods are intended solely for his personal use during the period specified in Article 12 of this Order ;
- (e) the goods are on importation declared to the proper officer ; and
- (f) the relief shall not be afforded to the same person on more than one occasion.

(2) The reference in the preceding paragraph to goods of a total value of one hundred pounds is a reference either to a single thing the value of which does not exceed one hundred pounds or to two or more things the value of which taken together does not exceed one hundred pounds.

12. The following condition shall be complied with after importation in relation to any goods in respect of which payment of duty has not been required under article 11 of this Order, namely—

the goods shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom within a period of two years from the date on which such relief was afforded.

PART 6

Students

13. Subject to the provisions of this Part and Part 8 of this Order, a person entering the United Kingdom shall, in addition to the reliefs afforded by Parts 4 and 5 of this Order, not be required to pay any duty chargeable in respect of any of his imported goods except motor vehicles, vessels or aircraft, on condition that—

- (a) he is to attend a full-time course of study lasting not less than twelve months in the United Kingdom ;
- (b) he is, at the time of his entry, resident outside the United Kingdom ;
- (c) relief shall not be afforded in respect of more than one thing of the same description ;
- (d) the goods are intended solely for his personal use ; and
- (e) the goods are on importation declared to the proper officer.

Provided always that a person entitled to relief under this article shall, notwithstanding the provisions of article 2(2) of this Order, continue to be so entitled while he continues to attend a course of study in the United Kingdom.

14. The following conditions shall be complied with after importation in relation to any goods in respect of which payment of duty has not been required under article 13 of this Order, namely

- (i) the goods shall be produced to the proper officer on demand ;
- (ii) the goods shall not be, or be offered to be, lent, pledged, hired, given away, exchanged, sold or otherwise disposed of in the United Kingdom ;
- (iii) the goods shall be exported from the United Kingdom by the person to whom relief was afforded on or before the termination of his full-time course of study in the United Kingdom.

PART 7

Visiting Forces

15.—(1) Subject to the provisions of this Part and Part 8 of this Order, a person entering the United Kingdom shall not be required to pay any duty chargeable in respect of the following goods imported by him, namely motor vehicles, wherever manufactured, or any other goods manufactured outside the United Kingdom, on condition that—

- (a) he is a member of, or a member of a civilian component of, either—
 - (i) a visiting force to which Visiting Forces Act 1952(a) applies (including any headquarters or organisation designated by Order in Council under the International Headquarters and Defence Organisations Act 1964(b)), or

(a) 1952 c. 67.

(b) 1964 c. 5.

- (ii) a visiting force of Burma or of South Africa ;
- (b) the goods were owned, used or ordered by him outside the United Kingdom before the date of his entry into the United Kingdom ;
- (c) the goods are intended solely for his personal use or that of his dependants ;
- (d) the goods are imported into the United Kingdom before the end of a period of three months beginning on the date of the first arrival in the United Kingdom either of the member who imports them or of his dependants ; and
- (e) the goods are on importation declared to the proper officer.

(2) The conditions specified in (b), (c), (d) and (e) of the preceding paragraph do not apply to importations of motor vehicles under this article ; and the conditions specified in (b) and (d) of the preceding paragraph do not apply in the case of a member of a visiting force of Canada or the United States of America.

(3) Save as is provided by paragraph (4) of this article, relief under this article in respect of a motor vehicle shall be afforded in respect of one such vehicle, provided that neither the member claiming relief, nor the wife or husband of that member, has in the United Kingdom any other motor vehicle in respect of which relief has been afforded under any enactment or under any practice.

(4) In the case of a member of a visiting force of the Federal Republic of Germany or of the Netherlands or of the United States of America who is accompanied by his wife or her husband, paragraph (3) of this article shall be read as if two motor vehicles were there specified instead of one.

Provided that if a person who does not qualify for relief under paragraph (1)(a) of this article but who has been granted relief from payment of duty in accordance with Part 2 of this Order becomes, within twelve months from the date of his entry into the United Kingdom, a member of, or a member of a civilian component of, a visiting force to which the said paragraph applies, the Commissioners may grant him relief from payment of duty in accordance with and subject to the provisions of this Part of this Order as if he had been such a member at the date of his entry.

16. The following conditions shall be complied with after importation in relation to any goods in respect of which payment of duty has not been required under article 15 of this Order, namely—

- (i) the goods shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom otherwise than to another member entitled to relief under article 15 of this Order ;
- (ii) the goods shall be exported from the United Kingdom not later than the termination of the member's tour of duty in the United Kingdom unless the Commissioners otherwise permit.

PART 8

Enforcement

17.—(1) If relief from payment of duty is granted under any Part of this Order subject to a specified intention on the part of the importer in relation to his departure from the United Kingdom, the duration of his visit or the use

of the goods in respect of which relief has been afforded, it is a condition of the relief that any such intention shall be fulfilled.

(2) If relief from payment of the duty chargeable in respect of any goods has been afforded under any Part of this Order, and subsequently the Commissioners are not satisfied that any condition subject to which such relief was granted has been complied with, then, unless the Commissioners sanction the breach of the condition, such duty shall (except to the extent that the Commissioners may see fit to waive payment of the whole or any part thereof) become immediately payable by the person to whom the relief was afforded and the goods shall be liable to forfeiture.

8th April 1970.

Dorothy Johnstone,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane, E.C.3.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order consolidates, with minor amendments, the existing reliefs from duty (including purchase tax) in respect of personal and household effects, including motor vehicles, imported by temporary visitors to the United Kingdom, long-term visitors who are about to return home, residents of the United Kingdom, those taking up residence, students and members of visiting forces. It also provides for transfer from one of these categories to another.

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