

1972 No. 838

CUSTOMS AND EXCISE

**The Customs Duty (Personal Reliefs) Order 1970 (Amendment)
Order 1972**

<i>Made</i>	- - -	<i>1st June 1972</i>
<i>Laid before the House of Commons</i>		<i>8th June 1972</i>
<i>Coming into Operation</i>		<i>1st July 1972</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon 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:—

1. This Order may be cited as the Customs Duty (Personal Reliefs) Order 1970 (Amendment) Order 1972 and shall come into operation on the 1st day of July 1972.

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

3. "The Principal Order" means the Customs Duty (Personal Reliefs) Order 1970(c).

4. Article 2(1) of the Principal Order (definitions) shall be amended by inserting immediately before the definition of "owned" a new definition as follows:—

" "North Atlantic Treaty Organisation" means those countries other than the United Kingdom which have ratified or acceded to the Agreement regarding the Status of Forces of Parties to the North Atlantic Treaty concluded at London on 19th June 1951;".

5. In article 2(2) of the Principal Order for the words "been so resident" at the end of the third line thereof, there shall be substituted the words "been outside the United Kingdom".

6. Article 6(i) of the Principal Order shall be deleted and there shall be substituted therefor the following:—

"(i) the goods shall not be, or be offered, exposed or advertised to be, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom;".

(a) 1968 c. 44.
(c) S.I. 1970/558 (1970 I, p. 1793).

(b) 1889 c. 63.

7. Article 8(i) of the Principal Order shall be deleted and there shall be substituted therefor the following:—

“(i) the goods shall not be, or be offered, exposed or advertised to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom; and”.

8. Article 9(c) of the Principal Order shall be deleted and there shall be substituted therefor the following:—

“(c) the goods have been both owned and used outside the United Kingdom by the person who imports them for periods together amounting to:—

(i) 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 £5, not less than 3 months; or

(ii) in any other case, not less than 12 months; or

(iii) where the goods are imported by the husband or wife of the owner, such other period or periods as the Commissioners may in any particular case allow;

and the person who imports them shall himself have been outside the United Kingdom throughout the relevant periods of ownership and use referred to in paragraphs (i), (ii) or (iii) above; and”.

9. Articles 10 and 12 of the Principal Order shall be amended by deleting after the word “namely” in each case the remainder of the article and substituting therefor in each case the following:—

“the goods shall not be, or be offered, exposed or advertised 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.”.

10. Article 11(1) of the Principal Order shall be amended by the deletion of paragraph (c) and the substitution therefor of the following:—

“(c) any such goods have been both owned and used by him outside the United Kingdom for periods together amounting to not less than 3 months and he himself shall have been outside the United Kingdom throughout the periods of such ownership and use;”.

11. Article 14(ii) of the Principal Order shall be deleted and there shall be substituted therefor the following:—

“(ii) the goods shall not be, or be offered, exposed or advertised to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom;”.

12. Article 15(1) of the Principal Order shall be amended:—

(i) by inserting after the words “by him” in the third line thereof the words “or removed by him from warehouse”.

(ii) in (d) by inserting after the words “imported into” in the first line thereof the words “or removed from warehouse in” and in the third line thereof after the words “imports them” the words “or removes them from warehouse”.

13. Article 15(2) of the Principal Order shall be deleted and there shall be substituted therefor the following:—

“(2) In the case of a member of a visiting force of the North Atlantic Treaty Organisation or of Australia or New Zealand the conditions specified in (b) and (d) of the preceding paragraph shall not apply to motor vehicles imported or removed from warehouse under this article; and in the case of a member of a visiting force of Canada or of the United States of America the conditions specified in (b) and (d) aforesaid shall not apply to any goods imported or removed from warehouse under this article.”.

14. Article 16 of the Principal Order shall be amended:—

(a) by inserting after the word “importation” in the first line thereof the words “or removal from warehouse”.

(b) by the deletion of (i) and the substitution therefor of the following:—

“(i) the goods shall not be, or be offered, exposed or advertised to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom except to another member of the same force entitled to relief under article 15 of this Order;”.

1st June 1972.

E. A. Knight,

Commissioner of Customs and Excise.

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Mark Lane,
London, E.C.3.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Customs Duty (Personal Reliefs) Order 1970 which affords relief from duty and purchase tax on personal and household effects imported by temporary visitors to, and persons taking up residence in, the United Kingdom, and by members of visiting forces. This Order amends the restrictions on disposal of goods on which such relief has been granted; redefines the qualifications for relief as regards residence, and possession and use of goods, outside the United Kingdom; and extends the relief for members of visiting forces to include goods obtained from a bonded warehouse.

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