

**1974 No. 1514****CUSTOMS AND EXCISE**
**The Customs Duty (Personal Reliefs) (No. 1) Order 1973  
 (Amendment) Order 1974**

*Made - - - - 10th September 1974*

*Laid before the  
 House of Commons - 11th September 1974*

*Coming into Operation 2nd October 1974*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7 of the Finance Act 1968(a) as amended by section 55(2) of the Finance Act 1972(b) 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) (No. 1) Order 1973 (Amendment) Order 1974 and shall come into operation on 2nd October 1974.

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

**3.** The Customs Duty (Personal Reliefs) (No. 1) Order 1973(d) shall be amended as follows—

- (a) in Article 5(2)(a) for “10 per cent” there shall be substituted “8 per cent”;
- (b) in Article 5(2)(b) for “15 per cent” there shall be substituted “12½ per cent”; and
- (c) in Article 5(2)(c) for “20 per cent” there shall be substituted “16⅓ per cent”.

*J. M. Woolf,*  
 Commissioner of Customs and Excise.

10th September 1974.  
 King's Beam House,  
 Mark Lane,  
 London EC3R 7HE.

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(a) 1968 c. 44.  
 (c) 1889 c. 63.

(b) 1972 c. 41.  
 (d) S.I. 1973/955 (1973 II, p. 2884).

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order reduces the aggregate amount payable by way of duty and tax on personal effects imported in passengers' baggage, consequent upon a reduction in the rate of value added tax.

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