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 STATUTORY INSTRUMENTS
 

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1976 No. 684

## CUSTOMS AND EXCISE

**The Customs Duty (Personal Reliefs) (No. 1) Order 1975  
(Amendment) Order 1976**

*Made* - - - - - 4th May 1976

*Laid before the House of Commons* 12th May 1976

*Coming into Operation* - - - 2nd June 1976

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 7 of the Finance Act 1968(a) as amended by section 55(2) and (3) 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 1975 (Amendment) Order 1976 and shall come into operation on 2nd June 1976.

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. Article 3(1) of the Customs Duty (Personal Reliefs) (No. 1) Order 1975(d) shall be amended by substituting—

- (a) for “25 per cent.”, wherever it occurs—“12½ per cent.”; and
- (b) for “30 per cent.”—“16⅔ per cent.”.

*A. M. Fraser,*

Commissioner of Customs and Excise.

4th May 1976.

King's Beam House,  
Mark Lane,  
London EC3R 7HE.

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(a) 1968 c. 44.

(b) 1972 c. 41.

(c) 1889 c. 63.

(d) S.I. 1975/1132 (1975 II, p. 3961).

## EXPLANATORY NOTE

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

Consequent upon a reduction in the higher rate of value added tax, this Order reduces the aggregate amount payable by way of duty and tax on personal effects imported by passengers.

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