
 STATUTORY INSTRUMENTS

1983 No. 1828

CUSTOMS AND EXCISE

**The Customs and Excise Duties (Personal Reliefs for Goods
Permanently Imported) Order 1983**
Approved by the House of Commons

<i>Made</i>	- - - -	<i>9th December 1983</i>
<i>Laid before the House of Commons</i>		<i>9th December 1983</i>
<i>Coming into Operation,</i>		
<i>as to Parts I to XI and XIII</i>		<i>1st January 1984</i>
<i>as to Part XII</i>		<i>1st July 1984</i>

ARRANGEMENT OF ARTICLES

PART I

PRELIMINARY

Article

1. Citation and commencement
2. Application to customs duty
3. Revocation

PART II

INTERPRETATION

4. Definitions for Parts II to XII
5. Rules for determining where a person is normally resident
6. Supplementary

PART III

PROVISIONS COMMON TO CERTAIN RELIEFS

7. Exclusion of goods obtained duty or tax free abroad
8. Property may be in separate consignments
9. Condition as to security for certain importations
10. Restriction on disposal without authorisation

PART IV

PROVISIONS COMMON TO ALL RELIEFS

11. Goods to be declared for relief
12. Fulfilment of intention to be a condition
13. Enforcement

PART V

PERSONS TRANSFERRING THEIR NORMAL RESIDENCE FROM OUTSIDE THE COMMUNITY

- 14. Relief
- 15. Supplementary

PART VI

ADDITIONAL RELIEF FOR PROPERTY IMPORTED FROM OUTSIDE THE COMMUNITY ON MARRIAGE

- 16. Relief
- 17. Wedding gifts
- 18. Time limit for relief

PART VII

HOUSEHOLD EFFECTS IMPORTED FROM OUTSIDE THE COMMUNITY FOR FURNISHING A SECONDARY RESIDENCE

- 19. Relief from duty

PART VIII

PERSONS TRANSFERRING THEIR NORMAL RESIDENCE FROM ANOTHER MEMBER STATE

- 20. Relief
- 21. Prior use of property

PART IX

ADDITIONAL RELIEF FOR PROPERTY IMPORTED FROM ANOTHER MEMBER STATE ON MARRIAGE

- 22. Relief
- 23. Wedding gifts
- 24. Time limit for relief

PART X

HOUSEHOLD EFFECTS IMPORTED FROM ANOTHER MEMBER STATE FOR FURNISHING A SECONDARY RESIDENCE

- 25. Relief
- 26. Relief where secondary residence is given up
- 27. Ownership of secondary residence

PART XI

PUPILS AND STUDENTS

- 28. Relief for scholastic equipment

PART XII

HONORARY DECORATIONS, AWARDS AND GOODWILL GIFTS

- 29. Relief for honorary decorations and awards
- 30. Relief for gifts received by official visitors abroad
- 31. Relief for gifts brought by official visitors
- 32. Supplementary

PART XIII

VISITING FORCES

33. Interpretation
34. Relief
35. Relief limited for motor vehicles
36. Restriction on disposal without authorisation

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 13 and 17(4) of the Customs and Excise Duties (General Reliefs) Act 1979 (a), and of all other powers enabling them in that behalf, hereby make the following Order:—

PART I

PRELIMINARY

Citation and commencement

1.—(1) This Order may be cited as the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983.

(2) Parts I to XI and XIII shall come into operation on 1st January 1984 and Part XII on 1st July 1984.

Application to customs duty

2. Except in the case of relief afforded under Part XIII, nothing in this Order shall apply for the purposes of relief from Community customs duty when Council Regulation (EEC) No. 918/83 (b) comes into force.

Revocation

3. The Customs Duty (Personal Reliefs) Order 1970 (c) and the Customs Duty (Personal Reliefs) Order 1970 (Amendment) Order 1972 (d) are hereby revoked.

PART II

INTERPRETATION

Definitions for Parts II to XII

4. In this Order—

“abroad” shall mean in a country outside the United Kingdom;

“declared for relief” has the meaning assigned to it by article 11 below;

“household effects” shall mean furnishings and equipment for personal household use;

“member state” shall mean a member State of the European Community other than the United Kingdom;

“motor vehicle” shall include a trailer;

“normal residence” shall mean a person’s principal place of abode situated in the country where he is normally resident;

(a) 1979 c.3.

(b) O.J. No. L105, 23.4.1983, p.1. This Regulation comes into force on 1st July 1984.

(c) S.I. 1970/558.

(d) S.I. 1972/838.

“normally resident” has the meaning assigned to it by article 5 below;

“occupational ties” shall not include attendance by a pupil or student at a school, college or university;

“personal ties” shall mean family or social ties to which a person devotes most of his time not devoted to occupational ties;

“property” shall mean any personal property intended for personal use or for meeting household needs and shall include household effects, household provisions, household pets and riding animals, cycles, motor vehicles, caravans, pleasure boats and private aircraft, provided that there shall be excluded any goods which, by their nature or quantity, indicate that they are being imported for a commercial purpose;

“secondary residence” shall mean any place of abode, other than a normal residence, where a person resides, in particular because of his occupational ties, and which may be situated in the country where he is normally resident or in another country;

“used”, in relation to a person’s use of consumable property, shall include having the property at his disposal;

Rules for determining where a person is normally resident

5.—(1) This article shall apply for the purpose of determining, in relation to this Order, where a person is normally resident.

(2) A person shall be treated as being normally resident in the country where he usually lives—

- (a) for a period of, or periods together amounting to, at least 185 days in a period of twelve months;
- (b) because of his occupational ties; and
- (c) because of his personal ties.

(3) In the case of a person with no occupational ties, paragraph (2) above shall apply with the omission of sub-paragraph (b), provided his personal ties show close links with that country.

(4) Where a person has his occupational ties in one country and his personal ties in another country, he shall be treated as being normally resident in the latter country provided that either—

- (a) his stay in the former country is in order to carry out a task of a definite duration, or
- (b) he returns regularly to the country where he has his personal ties.

(5) Notwithstanding paragraph (4) above, a United Kingdom citizen whose personal ties are in the United Kingdom but whose occupational ties are abroad may for the purposes of relief under this Order be treated as normally resident in the country of his occupational ties, provided he has lived there for a period of, or periods together amounting to, at least 185 days in a period of twelve months.

Supplementary

6. For the purposes of this Order—

- (a) any reference to a person who has been normally resident abroad and who intends to become normally resident in the United Kingdom shall be taken as a reference to a person who intends to comply with the requirements of paragraphs (2), (3) or (4) of article

5 above, as the case may be, for being treated as normally resident in the United Kingdom;

- (b) the date on which a person becomes normally resident in the United Kingdom shall be the date when having given up his normal residence abroad he is in the United Kingdom for the purpose of fulfilling such intention as is mentioned in paragraph (a) above.

PART III

PROVISIONS COMMON TO CERTAIN RELIEFS

Exclusion of goods obtained duty or tax free abroad

7. A person shall not be afforded relief under Parts V to X of this Order unless the Commissioners are satisfied that the goods have borne, in their country of origin or exportation, the customs or other duties and taxes to which goods of that class or description are normally liable and that such goods have not, by reason of their exportation, been subject to any exemption from, or refund of, such duties and taxes as aforesaid, or any turnover tax, excise duty or other consumption tax.

Property may be in separate consignments

8. Except as otherwise provided by this Order, where property in respect of which relief is afforded is permitted to be imported over a period it may be imported in more than one consignment during such period.

Condition as to security for certain importations

9. Where any goods are declared for relief under this Order—

- (a) before the date on which a person becomes normally resident in the United Kingdom, or,
(b) if he intends to become so resident on the occasion of his marriage, before such marriage has taken place,

the relief shall be subject to the condition that there is furnished to the Commissioners such security as they may require.

Restriction on disposal without authorisation

10.—(1) Except as provided by or under this Order, where relief is afforded under any Part of this Order, it shall be a condition of the relief that the goods are not lent, hired-out, given as security or transferred in the United Kingdom within a period of twelve months from the date on which relief was afforded, unless such disposal is authorised by the Commissioners.

(2) Where the Commissioners authorise any such disposal as is mentioned in paragraph (1) above, they may discharge the relief and the person to whom the relief was afforded shall forthwith pay duty or tax at the rate then in force, provided that where a lower rate was in force when relief was afforded the amount payable shall be determined by reference to the lower rate.

PART IV

PROVISIONS COMMON TO ALL RELIEFS

Goods to be declared for relief

11.—(1) A person shall not be entitled to relief from payment of duty or tax in respect of any goods under any Part of this Order unless the goods are declared for relief to the proper officer.

(2) For the purposes of this Order, the expression “declared for relief” shall refer to the act by which a person applies for relief on importation of the goods or on their removal from another customs procedure and includes, as the case may be, any declaration under section 78 of the Customs and Excise Management Act 1979(a), or any entry under section 37 of that Act (b), under the Postal Packets (Customs and Excise) Regulations 1975 (c), the Customs Warehousing Regulations 1979(d), or the Excise Warehousing (Etc.) Regulations 1982 (e).

Fulfilment of intention to be a condition

12. Where relief from payment of duty or tax is afforded under any Part of this Order subject to a specified intention on the part of a person in relation to his becoming normally resident in the United Kingdom, or the use of the goods in respect of which relief is afforded, it shall be a condition of the relief that such intention be fulfilled.

Enforcement

13. Where relief from payment of duty or tax 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 afforded has been complied with, then, unless the Commissioners sanction the non-compliance, the duty or tax shall become payable forthwith by the person to whom relief was afforded (except to the extent that the Commissioners may see fit to waive payment of the whole or any part thereof) and the goods shall be liable to forfeiture.

PART V

PERSONS TRANSFERRING THEIR NORMAL RESIDENCE FROM OUTSIDE THE COMMUNITY

Relief

14.—(1) Subject to the provisions of this Part, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident outside the Community for a continuous period of at least twelve months;
- (b) he intends to become normally resident in the United Kingdom;

(a) 1979 c.2. Section 78 was amended by the Isle of Man Act 1979 (c.58), Schedule 1, paragraph 18.

(b) Section 37 was amended by the Finance Act 1981 (c.35), section 10 and Schedule 6, paragraph 1. The relevant commencement order is S.I. 1982/205.

(c) S.I. 1975/1992.

(d) S.I. 1979/207.

(e) S.I. 1982/612.

- (c) the property has been in his possession and used by him in the country where he has been normally resident, for a period of at least six months before its importation;
 - (d) the property is intended for his personal or household use in the United Kingdom; and
 - (e) the property is declared for relief—
 - (i) not earlier than six months before the date on which he becomes normally resident in the United Kingdom, and
 - (ii) not later than twelve months following that date.
- (2) For the purposes of this Part, “property” shall not include—
- (a) beverages containing alcohol;
 - (b) tobacco products;
 - (c) any motor road vehicle which by its type of construction and equipment is designed for and capable of transporting more than nine persons including the driver, or goods, or any special purpose vehicle or mobile workshop; and
 - (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Supplementary

15. Where the Commissioners are satisfied that a person has given up his normal residence abroad but is prevented by occupational ties from becoming normally resident in the United Kingdom immediately, they may allow property to be declared for relief earlier than as prescribed in article 14(1)(e) (i) above, subject to such conditions and restrictions as they think fit.

PART VI

ADDITIONAL RELIEF FOR PROPERTY IMPORTED FROM OUTSIDE THE COMMUNITY ON MARRIAGE

Relief

16.—(1) Subject to the provisions of this article, in addition to the relief afforded by Part V, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident outside the Community for a continuous period of at least twelve months;
- (b) he intends to become normally resident in the United Kingdom on the occasion of his marriage; and
- (c) the property is declared for relief within the period provided by article 18 below.

(2) In this article “property” shall be limited to household effects and trousseaux, other than tobacco products and beverages containing alcohol.

Wedding gifts

17.—(1) Subject to the provisions of this article, a person to whom article 16(1) above applies shall not be required to pay any duty or tax chargeable in

respect of any wedding gift imported into the United Kingdom by him or on his behalf on condition that such wedding gift is—

- (a) given or intended to be given to him on the occasion of his marriage by a person who is normally resident abroad; and
- (b) declared for relief within the period provided by article 18 below.

(2) Relief shall not be afforded under this article in respect of any wedding gift the value of which exceeds £600.

(3) For the purpose of affording relief from any duty or tax under this article, a wedding gift shall be treated as if it were liable to Community customs duty and valued in accordance with the rules applicable to such duty.

(4) In this article “wedding gift” shall mean any property customarily given on the occasion of a marriage, other than tobacco products or beverages containing alcohol.

Time limit for relief

18. The property to which this Part applies shall be declared for relief—

- (a) not earlier than two months before the date fixed for the solemnisation of the marriage, and
- (b) not later than four months following the date of the marriage.

PART VII

HOUSEHOLD EFFECTS IMPORTED FROM OUTSIDE THE COMMUNITY FOR FURNISHING A SECONDARY RESIDENCE

Relief from duty

19.—(1) Subject to the provisions of this article, a person entering the United Kingdom shall not be required to pay any duty chargeable in respect of household effects imported into the United Kingdom on condition that—

- (a) he has been normally resident outside the Community for a continuous period of at least twelve months;
- (b) he owns a secondary residence situated in the United Kingdom;
- (c) the effects are imported for the purpose of furnishing or equipping such secondary residence and are appropriate for such purpose; and
- (d) such effects have been both owned and used by such person for a period of at least six months before they were imported.

(2) Relief shall not be afforded under this Part in respect of value added tax.

(3) For the purposes of this Part, “owns”, in relation to a person’s secondary residence, shall include his being in possession of it under a rental agreement containing a term of at least twenty-four months, whenever such agreement was entered into.

(4) For the purposes of this Part, article 10 above shall apply as if the period specified in paragraph (1) thereof were twenty-four months.

PART VIII

PERSONS TRANSFERRING THEIR NORMAL RESIDENCE FROM ANOTHER MEMBER STATE

Relief

20.—(1) Subject to the provisions of this Part, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident in a member state;
- (b) he intends to become normally resident in the United Kingdom;
- (c) he has used the property as required by article 21 below; and
- (d) the property is declared for relief not later than twelve months from the date on which he becomes normally resident in the United Kingdom.

(2) For the purposes of this Part, “property” shall include—

- (a) tools or instruments necessary for the exercise of a trade or profession;
- (b) mobile homes;
- (c) the goods specified in Schedule 1 in quantities which do not exceed those in column 2 thereof.

Prior use of property

21. For the purposes of article 20(1)(c) above, the property shall have been used by such person in the member state in which he was normally resident for a period of—

- (a) at least six months, in the case of motor vehicles, caravans, mobile homes, pleasure boats and private aircraft;
- (b) at least three months, in the case of other property.

PART IX

ADDITIONAL RELIEF FOR PROPERTY IMPORTED FROM ANOTHER MEMBER STATE ON MARRIAGE

Relief

22.—(1) Subject to the provisions of this article, in addition to the relief afforded by Part VIII, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident in a member state;
- (b) he intends to become normally resident in the United Kingdom on the occasion of his marriage; and
- (c) the property is declared for relief within the period provided by article 24 below.

(2) For the purposes of this article, “property” shall include tools or instruments necessary for the exercise of a trade or profession, but shall not include—

- (a) motor vehicles, caravans, mobile homes, pleasure boats and private aircraft;

- (b) the goods specified in Schedule 1 which exceed the quantities in column 2 thereof.

Wedding gifts

23.—(1) Subject to the provisions of this article, a person to whom article 22(1) above applies shall not be required to pay any duty or tax chargeable in respect of any wedding gift imported into the United Kingdom by him or on his behalf on condition that such wedding gift is—

- (a) given or intended to be given to him on the occasion of his marriage by a person who is normally resident abroad; and
 (b) declared for relief within the period provided by article 24 below.

(2) Relief shall not be afforded under this article in respect of any wedding gift the value of which exceeds £600.

(3) For the purpose of affording relief from any duty or tax under this article, a wedding gift shall be treated as if it were liable to Community customs duty and valued in accordance with the rules applicable to such duty.

(4) In this article “wedding gift” shall mean any property customarily given on the occasion of a marriage other than—

- (a) in the case of property given by a person who is normally resident outside the Community, any tobacco products or beverages containing alcohol;
 (b) in the case of property given by a person who is normally resident in a member state, any goods specified in Schedule 1 which exceed the quantities in column 2 thereof.

Time limit for relief

24. The property to which this Part applies shall be declared for relief—

- (a) not earlier than two months before the date fixed for the solemnisation of the marriage, and
 (b) not later than four months following the date of the marriage.

PART X

HOUSEHOLD EFFECTS IMPORTED FROM ANOTHER MEMBER STATE FOR FURNISHING A SECONDARY RESIDENCE

Relief

25.—(1) Subject to the provisions of this article and article 27 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of household effects imported into the United Kingdom on condition that—

- (a) he is normally resident in a member state;
 (b) he owns a secondary residence situated in the United Kingdom;
 (c) the effects are imported for the purpose of furnishing or equipping such secondary residence; and
 (d) the effects have been used by him in the member state from which they were exported for a period of at least three months.

(2) Relief under this article shall not be afforded in respect of household

effects which exceed the normal requirements for such purpose as is mentioned in paragraph (1)(c) above.

Relief where secondary residence is given up

26.—(1) Subject to the provisions of this article and article 27 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of household effects imported into the United Kingdom on condition that—

- (a) he is normally resident in the United Kingdom or owns a secondary residence situated there;
- (b) the effects are from a secondary residence which he has given up and which was situated in a member state;
- (c) the effects are imported for the purpose of furnishing or equipping his normal residence or secondary residence situated in the United Kingdom;
- (d) the effects have been both in his possession and used by him in the member state from which they were exported for a period of at least twelve months; and
- (e) the effects are declared for relief within a period of twelve months from the date on which he gave up the secondary residence mentioned in sub-paragraph (b) above.

(2) Relief under this article shall not be afforded in respect of household effects which exceed the normal requirements—

- (a) for the secondary residence mentioned in paragraph (1)(b) above, and
- (b) for the normal residence or for the secondary residence, as the case may be, mentioned in paragraph (1)(c) above.

(3) The provisions of article 10 above shall not apply to relief afforded under this article in respect of household effects which are re-imported.

Ownership of secondary residence

27. For the purposes of this Part, “owns”, in relation to a person’s secondary residence, shall include his being in possession of it under a rental agreement containing a term of at least twelve months, whenever such agreement was entered into.

PART XI

PUPILS AND STUDENTS

Relief for scholastic equipment

28.—(1) Without prejudice to relief afforded under any other Part of this Order and subject to the provisions of this article, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of scholastic equipment imported into the United Kingdom on condition that—

- (a) he is a pupil or student normally resident abroad who has been accepted to attend a full-time course at a school, college or university in the United Kingdom; and
- (b) such equipment belongs to him and is intended for his personal use during the period of his studies.

(2) For the purposes of this article, “scholastic equipment” shall mean household effects which represent the normal furnishings for the room of a pupil or student, clothing, uniforms, and articles or instruments normally used by pupils or students for the purpose of their studies, including calculators and typewriters.

(3) The provisions of article 10 above shall not apply to relief afforded under this Part.

PART XII

HONORARY DECORATIONS, AWARDS AND GOODWILL GIFTS

Relief for honorary decorations and awards

29. Subject to article 32 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation into the United Kingdom of any goods on condition that—

- (a) he is normally resident in the United Kingdom; and
- (b) such goods comprise—
 - (i) any honorary decoration which has been conferred on him by a government abroad, or
 - (ii) any cup, medal or similar article of an essentially symbolic nature which has been awarded to him abroad as a tribute to his activities in the arts, sciences, sport, or the public service, or in recognition of merit at a particular event.

Relief for gifts received by official visitors abroad

30. Subject to article 32 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation into the United Kingdom of any goods on condition that—

- (a) he is normally resident in the United Kingdom;
- (b) he is returning from an official visit abroad;
- (c) the goods were given to him by the host authorities of such country on the occasion of his visit; and
- (d) the goods are not intended for a commercial purpose.

Relief for gifts brought by official visitors

31. Subject to article 32 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation into the United Kingdom of any goods on condition that—

- (a) he is normally resident abroad;
- (b) he is paying an official visit to the United Kingdom;
- (c) the goods are in the nature of an occasional gift which he intends to offer to the host authorities during his visit; and
- (d) the goods are not intended for a commercial purpose.

Supplementary

32.—(1) Part III shall not apply to relief afforded under this Part.

(2) No relief shall be afforded under this Part in respect of beverages containing alcohol, tobacco products or importations having a commercial character.

PART XIII

VISITING FORCES

*Interpretation***33.** In this Part—

“dependant” shall mean any of the following members of an entitled person’s household, namely, his spouse, or any other person wholly or mainly maintained by him or in his custody, charge or care;

“entitled person” shall mean a person falling within sub-paragraphs (i) or (ii) of article 34(a) below;

“goods” shall not include tobacco products, beverages containing alcohol or any goods, other than motor vehicles, of United Kingdom origin;

“member of a visiting force” shall mean a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country specified in Part I of Schedule 2, which is for the time being present in the United Kingdom on the invitation of Her Majesty’s Government, and shall include a person for the time being recognised by the Secretary of State as a member of a civilian component of such force;

“member of a headquarters or organisation” shall mean a member of any country’s military forces, except a member of Her Majesty’s United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any headquarters or organisation specified in Part II of Schedule 2, and shall include a person for the time being recognised by the Secretary of State as a civilian member of such headquarters or organisation.

Relief

34. Subject to the provisions of this Part, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of goods imported into the United Kingdom, or removed from warehouse, by him or on his behalf on condition that—

(a) he is either—

(i) a member of a visiting force, or

(ii) a member of a headquarters or organisation; and

(b) the goods are intended solely for personal use by him or his dependants.

Relief limited for motor vehicles

35.—(1) Except as provided by this article, no relief shall be afforded under article 34 above in respect of motor vehicles.

(2) Subject to paragraph (3) below, the goods in respect of which relief is afforded under article 34 above may include, at any one time—

(a) one motor vehicle, and

(b) in the case of a member of a visiting force from Canada, the United States of America, or another member State, whose spouse is in the United Kingdom, a second motor vehicle.

(3) Where an entitled person or his spouse has in the United Kingdom any other motor vehicle which is subject to relief from duty or tax under any

enactment or practice, the allowances provided in sub-paragraphs (a) and (b) of paragraph (2) above shall be reduced by the number of such other vehicles, except that where both spouses are entitled persons with no other motor vehicles in the United Kingdom subject to relief from duty or tax, relief under article 34 may be afforded in respect of one vehicle each.

Restriction on disposal without authorisation

36.—(1) Part III shall not apply for the purposes of relief afforded under this Part.

(2) Subject to paragraph (3) below, where relief from duty or tax is afforded under this Part it shall be a condition of the relief that the goods are not lent, hired-out, given as security or transferred in the United Kingdom unless such disposal is authorised by the Commissioners.

(3) Where the Commissioners authorise any such disposal as is mentioned in paragraph (2) above, they may discharge the relief and the person to whom relief was afforded shall forthwith pay duty or tax at the rate then in force, provided that where a lower rate was in force when relief was afforded the amount payable shall be determined by reference to the lower rate.

N. Godfrey,
Commissioner of Customs and Excise.

King's Beam House
Mark Lane
London EC3R 7HE
9th December 1983.

(Articles 20(2), 22(2) and 23(4)) SCHEDULE 1

Column 1 Goods	Column 2 Limit of relief
1. Tobacco products; cigarettes or cigarillos (cigars of a maximum weight of 3 grams each) or cigars or tobacco	300 150 75 400 grams
2. Beverages containing alcohol, except beer and made-wine; with an alcoholic strength of greater than 22% by volume or with an alcoholic strength of less than 22% by volume or fortified wines and sparkling wines and still wines (other than fortified wines)	1½ litres 3 litres 3 litres 4 litres

SCHEDULE 2

(Article 33)

PART I

LIST OF COUNTRIES

Antigua and Barbuda	Malta
Australia	Mauritius
Bahamas	Nauru
Bangladesh	Netherlands
Barbados	New Zealand
Belgium	Nigeria
Belize	Norway
Botswana	Pakistan
Burma	Papua New Guinea
Canada	Portugal
Cyprus	Saint Lucia
Denmark	Saint Vincent and the Grenadines
Dominica	Seychelles
Fiji	Sierra Leone
France	Singapore
Gambia	Spain
Germany, Federal Republic of	Solomon Islands
Ghana	South Africa
Greece	Sri Lanka
Grenada	Swaziland
Guyana	Tanzania
Iceland	Tonga
India	Trinidad and Tobago
Italy	Turkey
Jamaica	Tuvalu
Kenya	Uganda
Kiribati	United States of America
Lesotho	Vanuatu
Luxembourg	Western Samoa
Malawi	Zambia
Malaysia	Zimbabwe

PART II

LIST OF HEADQUARTERS AND ORGANISATIONS

The Supreme Headquarters Allied Powers Europe (SHAPE)
 The Headquarters of the Supreme Allied Commander Atlantic (SACLANT)
 The Headquarters of the Allied Commander in Chief Channel (CINCHAN)
 The Channel Committee (CHANCOMTEE)
 The Headquarters of the Commander of the Allied Maritime Air Force, Channel (COMMAIRCHAN)
 The Headquarters of the Commander in Chief of the Eastern Atlantic Area (CINCEASTLANT)
 The Headquarters of the Commander of the Maritime Air Eastern Atlantic Area (COMMAIREASTLANT)

EXPLANATORY NOTE

(This Note is not part of the Order.)

The Customs Duty (Personal Reliefs) Order 1970 afforded relief from duty and tax in respect of certain goods imported by persons entering the United Kingdom temporarily or on change of residence. This Order, which revokes the 1970 Order, implements certain Community obligations and provides a new system of personal reliefs from duty and value added tax in respect of property imported permanently, where the conditions imposed by the Order

are complied with. (Temporary importation reliefs are now afforded by the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983 (S.I. 1983/1829).

Part II of this Order provides for determining where a person is normally resident and implements Article 6 of Council Directive No. 83/183/EEC (O.J. No. L105, 23.4.1983, p.64). These rules are also applied to importations from outside the Community.

Parts III and IV lay down certain of the conditions to which the reliefs are subject and the enforcement provisions.

Part V applies to persons transferring their normal residence from outside the Community and affords relief from value added tax in accordance with Title I, Chapter I of Council Directive No. 83/181/EEC (O.J. No. L105, 23.4.1983, p.38) and, where applicable, from customs and excise duties. Part VIII provides a similar relief for persons transferring their normal residence from another member State and implements Article 7 of Council Directive No. 83/183/EEC.

Part VI extends the relief provided by Part V where the transfer of residence occurs on marriage (Title I, Chapter II of Council Directive No. 83/181/EEC) and Part IX provides a similar extension of Part VIII (Article 9 of Council Directive No. 83/183/EEC).

Part VII affords relief from customs and excise duties where persons normally resident outside the Community import property to furnish a secondary residence. There is no relief from value added tax. Part X provides relief from excise duty and value added tax (Article 8 of Directive No. 83/183/EEC) where property is imported by persons normally resident in another member State for furnishing a secondary residence, or by persons normally resident in the United Kingdom who have given up a secondary residence in another member State.

Part XI applies to pupils and students normally resident outside the United Kingdom who import scholastic materials and affords relief from value added tax (Title II of Council Directive No. 83/181/EEC). Relief is also afforded, where applicable, from customs and excise duties.

Part XII, which does not come into operation until 1st July 1984, affords relief to certain persons importing honorary decorations, awards and goodwill gifts (Title VIII, Chapters I and II of Council Directive No. 83/181/EEC).

Part XIII re-enacts, with minor modifications, Part 7 of the 1970 Order and affords relief from duty and value added tax in respect of certain goods imported by members of the visiting forces, headquarters and organisations now specified in Schedule 2.

After 1st July 1984 relief from customs duty will be afforded under directly applicable Community provisions and not under Parts V, VI, VII, XI and XII. These Community provisions are Chapter I, Titles I, II, IV, V, XVII and XVIII of Council Regulation (EEC) No. 918/83 (O.J. No. L105, 23.4.1983, p.1).

This Order was originally made on 21st November and laid before the House of Commons on 29th November 1983 as S.I. 1983 No. 1710 and subsequently withdrawn, this Order being made in substitution therefore.

SI 1983/1828
ISBN 0-11-037828-8



780110 378282