
 STATUTORY INSTRUMENTS

1983 No. 1829

CUSTOMS AND EXCISE

**The Customs and Excise Duties (Personal Reliefs
for Goods Temporarily Imported) Order 1983**
*Approved by the House of Commons**Made* - - - - - *9th December 1983**Laid before the House of Commons* *9th December 1983**Coming into Operation* *1st January 1984*

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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 AND INTERPRETATION

Citation and commencement

1. This Order may be cited as the Customs and Excise Duties (Personal Reliefs for Goods Temporarily Imported) Order 1983 and shall come into operation on 1st January 1984.

Definitions

2. In this Order—

“business use” shall mean any use, other than private use or excluded use, in the course of an activity carried on for consideration or financial gain;

“excluded use” shall mean use of a vehicle for the conveyance of passengers for hire or reward between two points within the United Kingdom, or the industrial or commercial transportation of goods between two such points, provided that the transportation by a sales representative of the samples, handbooks and tools necessary for the exercise of his occupation shall not be treated as an excluded use;

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

(a) 1979 c. 3.

“motor vehicle” shall mean any motor road vehicle, caravan or trailer and shall include the component parts, normal accessories and equipment imported with it and the lubricants and fuel contained in the standard tanks fitted by the manufacturer to a vehicle of that type, provided that there shall be excluded any motor road vehicle which by its type of construction or 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;

“normally resident” has the meaning assigned to it by article 4 below;

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

“personal effects” shall mean any clothing or goods (other than beverages containing alcohol, tobacco products, perfume and toilet water) reasonably required by a temporary visitor for his private use, including any travel souvenirs, provided that there shall be excluded any goods which by their nature or quantity indicate that they are being imported for a commercial purpose;

“personal luggage”, in relation to a person entering the United Kingdom, shall mean the luggage he clears from customs control at that time and shall include any luggage consigned by him as personal luggage on his departure from the country where he is normally resident, but which arrives after his entry into the United Kingdom;

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

“pleasure boat” shall mean any vessel, with or without engines, for private use and shall include the component parts, normal accessories and equipment imported with it and the lubricants and fuel contained in the standard tanks fitted by the builder to a boat of that type;

“private aircraft” shall mean any aeroplane, airship, balloon, flying machine or glider, with or without engines, for private use and shall include the component parts, normal accessories and equipment imported with it and the lubricants and fuel contained in the standard tanks fitted by the manufacturer to an aircraft of that type;

“private use” shall mean any use other than business use or excluded use;

“temporary visitor” shall mean a person normally resident outside the United Kingdom who, at the time of his entry into the United Kingdom, intends to remain temporarily without becoming normally resident there.

Calculation of temporary importation period

3.—(1) Subject to the provisions of this article, for the purposes of this Order “temporary importation period”, in relation to goods imported by a temporary visitor, shall mean the period which begins when the goods are imported into the United Kingdom and ends either—

- (a) on the date of his departure therefrom, or
- (b) on such date as, in the twelve months immediately preceding, he has had the goods in the United Kingdom for a period of, or periods together amounting to, six months,

whichever is the earlier date.

(2) Where a person is afforded relief under article 13 below, for the purposes of that article and article 9 below, a period of seven months shall be substituted for the period of six months in paragraph (1)(b) above.

(3) The Commissioners may extend the temporary importation period subject to such conditions as they think fit where they are satisfied, on application by the temporary visitor to whom relief was afforded, that reasonable grounds exist.

Rules for determining where a person is normally resident

4.—(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 in another country may for the purposes of relief under this Order be treated as normally resident in the country of his occupational ties, provided he is living there for a period of, or periods together amounting to, at least 185 days in a period of twelve months.

PART II
COMMON PROVISIONS

Certain goods to be declared for relief

5.—(1) Except in the case of articles 9, 10, 12, 15 and 18 below, a person shall not be entitled to relief from payment of duty or tax in respect of any goods under this Order unless the goods are declared for relief.

(2) For the purposes of this Order, the expression “declared for relief” in paragraph (1) above 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

6. 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 the duration of his visit to the United Kingdom or his departure therefrom, or the use or subsequent exportation of the goods in respect of which relief is afforded, it shall be a condition of the relief that such intention be fulfilled.

Restriction on disposal to be a condition

7. Except as provided by this Order, where relief from payment of duty or tax is afforded under any Part of this Order, it shall be a condition of the relief that the goods are not lent, hired-out or otherwise disposed of while they are in the United Kingdom.

Enforcement

8. 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.

(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.

PART III

PERSONAL EFFECTS OF TEMPORARY VISITORS

Relief

9. Subject to the provisions of Part II, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of any personal effects carried on his person or contained in his personal luggage on condition that—

- (a) he is a temporary visitor;
- (b) the effects are intended solely for his private use; and
- (c) the effects are intended to be exported from the United Kingdom within the temporary importation period.

PART IV

MOTOR AND OTHER VEHICLES, AIRCRAFT AND BOATS
IMPORTED BY TEMPORARY VISITORS*Relief for motor vehicles for private use*

10.—(1) Subject to the provisions of Part II and of this article, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of any motor vehicle on condition that—

- (a) he is a temporary visitor;
- (b) such vehicle is intended solely for his private use or that of another temporary visitor authorised by him; and
- (c) such vehicle is intended to be exported from the United Kingdom within the temporary importation period.

(2) Notwithstanding article 7 and paragraph (1) above, where relief is afforded in respect of any motor vehicle the subject of a hire contract which ends before the expiry of the temporary importation period, the Commissioners may authorise a re-hiring of the vehicle with a view to its exportation within 5 days.

Relief for private aircraft and pleasure boats

11. Subject to the provisions of Part II, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of any private aircraft or pleasure boat on condition that—

- (a) he is a temporary visitor;
- (b) the goods are intended solely for his private use or that of another temporary visitor authorised by him; and
- (c) the goods are intended to be exported from the United Kingdom within the temporary importation period.

Relief for other vehicles

12. Subject to the provisions of Part II, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of any bicycle, tricycle, saddle-horse, carriage or other horse-drawn conveyance, on condition that—

- (a) he is a temporary visitor;
- (b) the goods are intended solely for his private use; and
- (c) the goods are intended to be exported from the United Kingdom within the temporary importation period.

PART V

ADDITIONAL RELIEFS FOR CERTAIN TEMPORARY
VISITORS FROM MEMBER STATES*Relief for motor vehicles for business use*

13. Subject to the provisions of Part II and of article 16 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of any motor vehicle on condition that—

- (a) he is a temporary visitor normally resident in a member state;
- (b) the motor vehicle is intended to be used by him for business use; and
- (c) the motor vehicle is intended to be exported from the United Kingdom within the temporary importation period.

Relief for students

14.—(1) Subject to the provisions of Part II, and of paragraph (2) and article 16 below, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of any motor vehicle, bicycle or tricycle on condition that—

- (a) he is a temporary visitor normally resident in a member state;
- (b) he has been accepted to attend a full-time course at a school, college or university in the United Kingdom;
- (c) the goods are not intended for any excluded use; and
- (d) the goods are intended to be exported from the United Kingdom at the conclusion of his course.

(2) For the purposes of this article, a person normally resident in the Channel Islands shall be treated as normally resident in a member state.

Relief for workers crossing the land boundary

15. Subject to the provisions of Part II and of article 16 below, a person entering the United Kingdom across the land boundary shall not be required to pay any duty or tax chargeable on the importation of any motor vehicle, bicycle, tricycle, saddle-horse, carriage or other horse-drawn conveyance, on condition that—

- (a) he is a temporary visitor normally resident in the Republic of Ireland whose occupation requires him to travel regularly between his home and place of work situated in Northern Ireland;
- (b) the goods are intended for the outward and return journeys between his home and his place of work and are not intended for any excluded use; and
- (c) the goods are intended to be exported from the United Kingdom on his departure therefrom, unless in any particular case the Commissioners otherwise allow.

Exclusion of goods obtained duty or tax free abroad

16. A person shall not be afforded relief under this Part unless 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 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.

PART VI

PARTS FOR REPAIR

Relief for parts imported subsequently to effect repairs

17. Where relief from payment of duty or tax has been afforded under Part IV in respect of any motor vehicle, private aircraft or pleasure boat, relief shall be afforded, subject to the same conditions, in respect of any component parts or spares required to effect a repair which becomes necessary during the temporary importation period.

PART VII
SPECIAL RELIEF FOR HORSE-RIDING
EXCURSIONS

Relief

18. Subject to the provisions of Part II and without prejudice to article 12 above, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable on the importation of a saddle-horse imported by him on condition that—

- (a) he is engaged in a horse-riding excursion in the United Kingdom; and
- (b) he intends to export the horse from the United Kingdom within a period of not more than three months from the date of his entry.

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

N. Godfrey,
Commissioner of Customs and Excise.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order replaces, with certain modifications, Part 2 of the Customs Duty (Personal Reliefs) Order 1970 (S.I. 1970/558), which is revoked by the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983 (S.I. 1983/1828). The Order applies to persons normally resident abroad who enter the United Kingdom intending to remain there temporarily without transferring their normal place of residence and, in pursuance of international and Community obligations, it affords relief from customs and excise duties and value added tax chargeable on certain goods at importation.

Article 4 of the Order implements Article 7 of Council Directive No. 83/182/EEC (O.J. No. L105, 23.4.1983, p. 59) by providing the rules for determining where a person is normally resident.

Part II lays down conditions common to all reliefs.

Part III affords relief on personal effects contained in the luggage of temporary visitors and gives effect to the New York Convention of 1954, Concerning Customs Facilities for Touring (Cmd. 9473).

Part IV implements Article 3 of the Directive and gives effect to the second New York Convention of 1954 on the Temporary Importation of Private Road Vehicles (Cmd. 9473) and the Geneva Convention of 1956 on the Temporary Importation for Private Use of Aircraft and Pleasure Boats (Cmd. 650) by affording relief in respect of motor vehicles for private use, private aircraft and pleasure boats. (Parts imported subsequently for the repair thereof are relieved under Part VI). Article 12 affords relief to other private vehicles and horses.

Part V implements Article 4 of the Directive by affording additional reliefs in respect of vehicles imported from a member State other than for private use and by students and persons journeying to and from their place of work.

Part VII implements Article 6 of the Directive and applies to the importation of horses for riding excursions.

This Order was originally made on 21 November and laid before the House of Commons on 29 November 1983 as S.I. 1983 No. 1711 and subsequently withdrawn, this Order being made in substitution therefore.

SI 1983/1829
ISBN 0-11-037829-6

