

STATUTORY INSTRUMENTS

1989 No. 1898

CUSTOMS AND EXCISE

The Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989

<i>Made</i>	- - - -	<i>16th October 1989</i>
<i>Laid before the House of Commons</i>	- - - -	<i>20th October 1989</i>
<i>Coming into force</i>	- -	<i>13th November 1989</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 13 and 17(1) of the Customs and Excise Duties (General Reliefs) Act 1979⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989 and shall come into force on 13th November 1989.

Commencement Information

II Art. 1 in force at 13.11.1989, see [art. 1](#)

Application

^{F1}**1A.**

F1 [Art. 1A](#) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **2(2)**; S.I. 2020/1640, reg. 2, Sch.

2. In this Order—

“private vehicle” means any road vehicle other than one which—

- (a) by its type of construction and equipment, is designed for and capable of transporting goods or more than 9 persons, including the driver; or
- (b) is for a special purpose other than transport;

(1) [1979 c. 3](#); section 13 was amended by section 15 of the Finance Act [1984 \(c. 43\)](#); section 18 applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act [1979 \(c. 2\)](#).

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989. (See end of Document for details)

[^{F2}“standard fuel tank”, in relation to any vehicle, has the same meaning as “standard tanks” in Article 24(2) of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity;]

“vehicle” means any motor vehicle.

F2 Words in [art. 2](#) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/14\)](#), regs. 1, **2(3)**; [S.I. 2020/1640](#), reg. 2, Sch.

Commencement Information

I2 Art. 2 in force at 13.11.1989, see [art. 1](#)

3. A person entering the United Kingdom shall not be required to pay any excise duty chargeable on the importation of fuel and lubricants contained in a vehicle imported by and with him on condition that—

- (a) the fuel is contained in the standard fuel tank of the vehicle; and
- (b) the fuel and lubricants are used only in the vehicle and are not removed from the vehicle except—
 - (i) temporarily, in order to facilitate repair; or
 - (ii) permanently, in order to be destroyed; and
- (c) the lubricants are of a type and quantity necessary for the normal operation of the vehicle during its journey.

Commencement Information

I3 Art. 3 in force at 13.11.1989, see [art. 1](#)

4. A person entering the United Kingdom shall not be required to pay any excise duty chargeable on the importation of fuel contained in a portable tank carried in a private vehicle imported by and with him on condition that—

- (a) the total quantity of fuel carried in such a tank in the vehicle does not exceed ten litres; and
- (b) the fuel is used only in the vehicle.

Commencement Information

I4 Art. 4 in force at 13.11.1989, see [art. 1](#)

5. The relief granted by this Order is without prejudice to any other relief.

Commencement Information

I5 Art. 5 in force at 13.11.1989, see [art. 1](#)

New King's Beam House,
22 Upper Ground,
London SE1 9PJ

P. G. Wilmott
Commissioner of Customs and Excise

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Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for relief from excise duty on hydrocarbon oils of ready use fuel and lubricants carried for the propulsion unit and any refrigeration equipment fitted to motor vehicles (including railway engines) imported by and with any persons entering the United Kingdom.

It implements existing international agreements and complies with Council Directive [85/347/EEC](#) (OJ No.L183, 16.7.85, p.22).

Paragraph 2 identifies the type of tank in which the oil must be carried and includes gas fuelled vehicles in the provisions.

Paragraph 3 grants the relief and stipulates the conditions to be observed to qualify for relief.

Paragraph 4 provides for relief from excise duty on fuel in a portable tank carried in a private vehicle and stipulates conditions.

Similar provisions relating to VAT are contained in the Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I.[1988/2212](#)). Those relating to customs duty are contained in Council Regulation ([EEC](#)) No. [918/83](#) (OJ No.L105, 23.4.83, p.1) Title XXVII.

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

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