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STATUTORY INSTRUMENTS

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**1992 No. 3156**

**CUSTOMS AND EXCISE  
VALUE ADDED TAX**

**The Customs and Excise (Personal  
Reliefs for Special Visitors) Order 1992**

*Made - - - - 10th December 1992  
Laid before the House of  
Commons - - 14th December 1992  
Coming into force 1st January 1993*

**THE CUSTOMS AND EXCISE (PERSONAL  
RELIEFS FOR SPECIAL VISITORS) ORDER 1992**

PART I

PRELIMINARY

1. This Order may be cited as the Customs and Excise...

PART II

INTERPRETATION

2. In this Order- “ acquisition ” means an acquisition of...

PART III

CONDITIONS ATTACHING TO PART VI RELIEFS

3. In this Part- “entitled person” means an entitled person for...
4. It shall be a condition of the relief conferred under...

PART IV

CONDITIONS ATTACHING TO PART VII RELIEFS

5. (1) In this Part- “entitled person” means an entitled person...
6. (1) It shall be a condition of relief conferred under...
7. (1) It shall be a condition of relief conferred under...
- 7A Nothing in this Order affords any relief from VAT charged...

**Changes to legislation:** There are currently no known outstanding effects for the The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992. (See end of Document for details)

7B Article 21 applies in respect of tax where a gift...

PART V

CONDITIONS ATTACHING TO ALL RELIEFS

8. In this Part– “entitled person” means an entitled person for...
9. An entitled person upon whom any relief is conferred under...
10. (1) It shall be a condition of the relief that...
11. It shall be a condition of the relief that the...
12. Where relief has been afforded and subsequently the Commissioners are...
13. Where relief has been afforded, but any duty or tax...

PART VI

DIPLOMATS ETC

14. In this Part– “ entitled person ” means any person...
15. Where any tobacco product or beverage containing alcohol is removed...
16. (1) Subject to the following provisions of this article, where...
17. Nothing in this Part of this Order shall be taken...

PART VII

VISITING FORCES AND HEADQUARTERS

18. In this Part– “entitled person” means a person who is–...
19. Subject to article 22 below, where an entitled person purchases...
20. Subject to articles 22 and 23 below, where an entitled...
21. Subject to articles 22 and 23 below, where a gift...
22. (1) No relief shall be afforded under this Part of...
23. Relief under articles 20 and 21 does not extend to...  
Signature

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SCHEDULE —

Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992.