

---

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order which revokes the Customs and Excise Duties (Reliefs for Goods Permanently Imported) Order 1983 (“the 1983 Order”) provides for relief from payment of excise duty and value added tax on personal property, except tobacco products and alcoholic beverages, which is imported permanently into the UK where the conditions imposed by the Order are complied with. Because of the introduction of the single market, the reliefs will apply only to property imported from outside the EC (customs duty is not chargeable on goods imported from other member States) and from 1st January 1993 goods received from other member States will no longer be treated as imported for value added tax purposes. Reliefs relating to excise duties for Community travellers are set out in the Excise Duties (Personal Reliefs) Order 1992(1).

The 1983 Order afforded relief from duty and value added tax in respect of certain goods imported by members of the visiting forces, headquarters and organisations specified in Schedule 2 to that Order. As from 1st January 1993, reliefs for visiting forces as well as foreign diplomats and members of international organisations will be found in the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992(2).

This Order provides relief from excise duty and value added tax by giving effect to Titles I, II and VIII of Council Directive [83/181/EEC\(3\)](#) as amended by Directive [85/346/EEC\(4\)](#) Directive [88/331/EEC\(5\)](#) and Directive [89/219/EEC\(6\)](#). Relief from customs duty is afforded by directly applicable Community provisions namely Titles I, II, III, V, XVII and XVIII of Council Regulation ([EEC](#)) No. [918/83\(7\)](#).

Part I of the Order provides an interpretation of terms and the rules for determining where a person is normally resident.

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

Part IV affords relief to persons transferring their normal residence from outside the EC.

Part V extends the relief provided by Part IV when the transfer of residence occurs on marriage. Council Directive [83/181/EEC](#) lays down the value of gifts which may be imported without payment or tax on the occasion of a marriage. Article 90 provides that the ECU rates to be taken into consideration for the purposes of the Directive shall be revalorised in national currencies each year on the first working day of October and implemented with effect from 1st January of the following year. As a result of the revalorisation of the ECU rates in October 1992, the value of wedding gifts which may be imported without payment of tax from outside the EC is increased from £700 to £800.

Part VI applies to pupils and students who import scholastic materials.

Part VII affords relief to certain persons importing honorary decorations, awards and goodwill gifts.

---

(1) [S.I.1992/3155](#).

(2) [S.I. 1992/3156](#).

(3) [OJ No. L105, 23.4.1983, p. 38](#).

(4) [OJ No. L183, 16.07.1985, p. 21](#).

(5) [OJ No. L151, 17.06.1988, p. 79](#).

(6) [OJ No. L912, 05.04.1989, p. 13](#).

(7) [OJ No. L105, 23.04.1983, p. 1](#), as amended by Regulation ([EEC](#)) No. [3822/85](#) ([OJ No. L370, 31.12.1985, p. 22](#)), Regulation ([EEC](#)) No. [3691/87](#) ([OJ No. L347, 11.12.1987, p. 8](#)), Regulation ([EEC](#)) No. [1315/88](#) ([OJ No. L123, 17.05.1988, p. 2](#)), Regulation ([EEC](#)) No. [4235/88](#) ([OJ No. L373, 31.12.1988, p. 1](#)) and Regulation ([EEC](#)) No. [3357/91](#) ([OJ No. L318, 20.11.1991, p. 3](#)).

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Part VIII affords relief on certain legacies imported by or for persons resident in the United Kingdom or the Isle of Man and non-profit making bodies incorporated there.