

**2006 No. 3158**

**CUSTOMS**

**EXCISE**

**VALUE ADDED TAX**

**The Relief for Legacies Imported from Third Countries  
(Application) Order 2006**

*Made - - - - 28th November 2006*

*Laid before the House of Commons 29th November 2006*

*Coming into force - - 1st January 2007*

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 7 of the Customs and Excise Duties (General Reliefs) Act 1979(a):

1. This Order may be cited as the Relief for Legacies Imported from Third Countries (Application) Order 2006 and comes into force on 1st January 2007.

2. For the purpose of article 21 of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992(b), the reference to Council Directive 77/388/EEC in the definition of third country in article 2 of that Order is to be construed as a reference to that instrument as amended, modified or otherwise affected by the Act concerning the conditions of accession of the Republic of Bulgaria and Romania and the adjustments to the treaties on which the European Union is founded(c).

*Paul Gray  
Mike Hanson*

28th November 2006

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) 1979 c.3; section 7 was substituted by the Finance Act 1984 (c.43), section 14; section 18(2) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c.2) (as amended by the Commissioners for Revenue and Customs Act 2005 (c.11), Schedule 4, paragraph 22). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50 (1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 1992/3193.

(c) OJ No L 157, 21.6.05. p 203.

## EXPLANATORY NOTE

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

This Order comes into force on 1st January 2007.

This Order updates a reference to Council Directive 77/388/EEC(a) (“the Directive”) in the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 (S.I. 1992/3193)(“the 1992 Order”). Article 21 of that Order provides relief from duty and value added tax for legacies imported from a third country. Article 2 of that Order defines “third country” in relation to the territorial application of the Directive. From 1st January 2007 the Directive will apply to the Republic of Bulgaria and to Romania. The Customs and Excise Duties (Travellers’ Allowances and Personal Reliefs)(New Member States)(Amendment) Order 2006 (S.I. 2006/3157) also updates this reference to the Directive in article 2 but in relation to the other reliefs provided for in the 1992 Order.

A Regulatory Impact Assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.

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(a) OJ No L 145, 13.6.77, p 1; Article 3 was replaced by Article 1(1) of Council Directive 91/680/EEC (OJ No L 376, 31.12.91, p 1), relevant amendments made by Council Directive 92/111/EEC (OJ L 384, 30.12.92, p 47) and Annex II and Protocol No 3 to the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded(OJ No L 236, 23.9.03, p 33). Article 3 of the Directive gives a description of the Directive’s territorial application; that description includes a reference to Article 227 (now 299) of the EC Treaty; paragraph 1 of Article 299 has been amended by Article 17 of the Act of Accession referred to in article 2 of this Order.

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