

**2007 No. 5**

**EXCISE**

**VALUE ADDED TAX**

**The Customs and Excise (Personal Reliefs for Special Visitors)  
(Amendment) Order 2007**

<i>Made</i> - - - -	<i>4th January 2007</i>
<i>Laid before the House of Commons</i>	<i>5th January 2007</i>
<i>Coming into force</i> - -	<i>1st February 2007</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 13A of the Customs and Excise Duties (General Reliefs) Act 1979(a):

1. This Order may be cited as the Customs and Excise (Personal Reliefs for Special Visitors) (Amendment) Order 2007 and comes into force on 1st February 2007.

2. In the definition of the term "warehouse" in article 2 of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992(b), after "1979," insert, "the premises in respect of which a person is registered under section 41A, 47, or 62(2) of the Alcoholic Liquor Duties Act 1979(c), the premises in respect of which a person holds an excise licence under section 54(2) or 55(2) of that Act, or premises registered for the safe storage of tobacco products in accordance with regulations made under section 7(1)(b) of the Tobacco Products Duty Act 1979(d);".

*Paul Gray*  
*Mike Hanson*

4th January 2007

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

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(a) 1979 c.3. Section 13A was inserted by the Finance Act 1989(c.26), section 28. Section 18(1) provides for the Customs and Excise Duties (General Reliefs) Act 1979 to be construed as one Act with the Customs and Excise Management Act 1979(c.2). Section 1(1) of that latter Act (amended by the Commissioners for Revenue and Customs Act 2005(c.11), Schedule 4, paragraph 22) defines "the Commissioners".

(b) S.I. 1992/3156, to which there are amendments not relevant to this Order.

(c) 1979 c.4. Section 41A was inserted by the Finance Act 1991(c.31), section 7(2) and amended by the Finance (No. 2) Act 1992(c.48), Schedule 1, paragraph 10 and the Finance Act 1994(c.9), Schedule 4, paragraph 29. Section 47 was substituted by the Finance Act 1991, section 7(3) and amended by the Finance Act 1994, Schedule 4, paragraph 32.

(d) 1979 c.7. Section 7(1)(b) was amended by the Finance Act 2000(c.17), section 15(5).

## EXPLANATORY NOTE

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

This Order comes into force on 1st February 2007. It amends the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 (S.I. 1992/3156).

The amendment adds registered beer stores, registered breweries, registered cider premises, licensed wineries, and registered tobacco stores to the definition of the term “warehouse” within the Order. This will permit supplies of alcoholic beverages and tobacco products to be made from these premises to diplomats, persons of similar status, members of NATO visiting forces and headquarters organisations without payment of excise duty or VAT.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

£3.00

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E0004 1/2007 170004T 19585

