

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

The table below summarises the new ‘tax and duty free’ allowances⁽¹⁾ for travellers from outside the European Community, starting on 1 December 2008 (with the value added tax allowance changing again on 1 January 2009).

This follows from the amendments this instrument makes to the Travellers’ Allowances Order 1994 (S.I. 1994/955) to give effect to Council Directive 2007/74/EC (exemptions from value added tax and excise duty of goods imported by persons travelling from third countries)⁽²⁾.

<i>Description⁽¹⁾</i>	<i>Allowance up to</i>
Goods, other than alcohol, tobacco and fuel	Total value ⁽²⁾ £340, if travel by air or sea ⁽³⁾
	Total value ⁽²⁾ £240, if travel not by air or sea ⁽³⁾
Alcohol, other than beer and still wine	1 litre of alcoholic beverages over 22% strength by volume, or 2 litres not exceeding that strength; or the equivalent ⁽⁴⁾
Beer	16 litres
Still wine	4 litres
Tobacco	200 cigarettes or 100 cigarillos or 50 cigars or 250 grams smoking tobacco or the equivalent ⁽⁵⁾

- (1) The allowances for 60 ml perfume and 250 ml toilet water are removed.
- (2) Before 1st January 2009, the respective total values are £300 (travel by air or sea) and £210 (travel not by air or sea). The value of individual items must not be split up, but re-imported or temporarily imported personal luggage and any medicinal products for personal needs are excluded from the calculation.
- (3) Private pleasure-flying or private pleasure-sea-navigation does not constitute travel by air or sea.
- (4) Determined using notes (f) and (g) in the table inserted by paragraph 6 of the Schedule.
- (5) Determined using notes (k) to (m) in that table.

- (1) The corresponding allowance for customs duty is in Article 45 of Council Regulation 918/83/EEC (OJ No L 305, 25.04.83, p 1), as amended by Council Regulation (EC) No 274/2008 (OJ No L 85, 27.03.08, p 1).
- (2) The instrument amends S.I. 1994/955 and revokes S.I. 1995/3044, see article 2 and paragraphs 1 to 6 of the Schedule, and article 3. This better reflects Council Directive 2007/74/EC on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (i.e. from outside the European Community or its value added tax/excise areas) (OJ No L 346, 29.12.07, p 6). In particular, the geographical rules and the conditions for relief are better aligned with the Directive (see article 2 and paragraphs 1 to 5 of the Schedule). A transposition note for the Directive is available from www.hmrc.gov.uk. A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.