The Commissioners for Her Majesty’s Revenue and Customs(a) make the following Order in exercise of the powers conferred by sections 13(1) and 13(3) of the Customs and Excise Duties (General Reliefs) Act 1979(b):

1.—(1) This Order may be cited as the Travellers’ Allowances (Amendment) Order 2009 and comes into force on 1st January 2010.

(2) The changes it makes have effect where the person in question enters the United Kingdom on 1st January 2010 or later (see articles 2(1) and 2(2) of the Travellers’ Allowances Order 1994(c) – traveller from outside the European Union’s value added tax area).

2. The Schedule to the Travellers’ Allowances Order 1994 is amended as follows.

3. In the first row of the Table in the Schedule in the column headed “Quantity” (value of goods other than fuel, alcohol and tobacco relieved from value added tax)—

(a) for “£340” substitute “£390” (value of goods for travel by air and sea);

(b) for “£240” substitute “£270” (value of goods for travel not by air or sea); and

(c) omit Note (a).

Mike Eland
Dave Hartnett

2nd December 2009 Two of the Commissioners for Her Majesty’s Revenue and Customs

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(a) Section 18(2) of the Customs and Excise Duties (General Reliefs) Act 1979 (c. 3) has the effect that where section 13 refers to “the Commissioners”, those words bear the same meaning as in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of that Act, as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), provides that “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs.

(b) 1979 c. 3; section 13(3) was amended by section 15 of the Finance Act 1984 (c. 43), and Schedule 1, paragraph 8(1) to the Finance (No. 2) Act 1992 (c. 48).

(c) S.I. 1994/955, amended by S.I. 2008/3058.
EXPLANATORY NOTE
(This note is not part of the Order)

This Order amends the Travellers’ Allowances Order 1994 (S.I. 1994/955), which gives effect to Council Directive 2007/74/EC(a) in providing for “tax and duty free” allowances(b) for goods a traveller from outside the European Union brings into the United Kingdom in personal luggage.

It increases the allowance for goods other than alcohol, tobacco and fuel to £390 for travel by air and sea (article 3(a)) and, for travel not by air or sea (which includes private pleasure-flying or private pleasure-sea-navigation), to £270 (article 3(b)).

These increases result from Article 15 of Council Directive 2007/74/EC under which once a year the UK must determine the sterling values of the other goods allowance. This must be done by applying the conversion method in Article 15 to the euro values for the other goods allowance set down in the Directive.

This Order also removes the values for the other goods allowance which applied from 1st December 2008 up to and including 31st December 2008 (article 3(c)).

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

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(a) OJ No L 346, 29.12.07, p6.
(b) The equivalent allowance for customs duty is in Article 45 of Council Regulation (EEC) No 918/83 (OJ No L 105, 23.4.83, p1) as amended by Council Regulation (EC) No 274/2008 (OJ No L 85, 27.3.08, p1).