
STATUTORY INSTRUMENTS

2019 No. 91

**The Value Added Tax and Excise Personal Reliefs
(Special Visitors and Goods Permanently Imported)
(Amendment) (EU Exit) Regulations 2019**

Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992

4. For article 14 substitute

“14. In this Part–

“entitled person” means any person who is neither a United Kingdom national nor a permanent resident of the United Kingdom and:

- (a) who enjoys any privilege or immunity by virtue of that person being –
 - (i) a diplomatic agent for the purposes of the Diplomatic Privileges Act 1964⁽¹⁾,
 - (ii) a senior officer of the Commonwealth Secretariat for the purposes of the Commonwealth Secretariat Act 1966⁽²⁾,
 - (iii) a consular officer for the purposes of the Consular Relations Act 1968⁽³⁾,
 - (iv) a representative or a person recognised as holding a rank equivalent to a diplomatic agent for the purposes of the International Organisations Act 1968⁽⁴⁾, or
- (b) whose circumstances, at the time the duty or tax in respect of which relief is sought would otherwise become due, are such that had those circumstances existed immediately before exit day, that person would have enjoyed, under or by virtue of section 2 of the European Communities Act 1972, any privilege or immunity similar to those enjoyed under or by virtue of the enactments specified in paragraph (a) above by the persons therein specified.”

(1) 1964 c.81.

(2) 1966 c.10.

(3) 1968 c.18.

(4) 1968 c.48; section 4A was inserted by section 2 of the International Organisations Act 1981 (c. 9), section 5A was inserted by section 3 of the International Organisations Act 1981 and section 6 was extended by section 1 of the International Organisations Act 1981.