
STATUTORY INSTRUMENTS

2020 No. 1412

The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020

PART 2

Travellers' allowances and simplified computation

Amendment of the Travellers' Allowances Order 1994

2. The Travellers' Allowances Order 1994(1) is amended as follows.
3. After article 1 insert—

“Interpretation

1A.—(1) In this Order “excise goods” means any goods chargeable with excise duty by virtue of any provision of—

- (a) the Alcoholic Liquor Duties Act 1979(2); or
- (b) the Tobacco Products Duty Act 1979(3).

(2) For the purposes of this Order, goods shall be treated as contained in a person's personal luggage where they are carried with or accompanied by that person or, if intended to accompany that person, were at the time of that person's departure for the UK consigned by that person as personal luggage to the transport operator with whom that person travelled.

Travellers' reliefs – Great Britain”.

4. In article 2—
 - (a) in paragraph (1)—
 - (i) omit “who has travelled from a third country”;
 - (ii) after “the United Kingdom” insert “at a place in Great Britain”;
 - (iii) for “the Schedule” substitute “Schedule 1”;
 - (b) omit paragraphs (2) and (3).
5. In article 3 omit the words from “That condition” to the end.
6. After article 5 insert—

(1) [S.I. 1994/955](#); amended by [S.I. 2008/3058](#), [2009/3172](#) and [2011/1043](#) and modified by [S.I. 2010/594](#), as amended by [S.I. 2019/474](#).
(2) 1979 c. 4.
(3) 1979 c. 7.

“Simplified calculation of excise duty

6.—(1) This article has effect for the purposes of calculating the excise duty payable by a person entering the United Kingdom at a place in Great Britain on excise goods contained in the person’s personal luggage.

(2) The person may elect for paragraph (3) to apply provided that the upper threshold given in column B of the Table in Schedule 2 and applicable to any of the goods is not exceeded.

(3) Where this paragraph applies, the sum calculated by applying the rate specified in column A of that Table in respect of a description of goods is treated as the amount of excise duty payable on any goods of that description.”.

7.—(1) The Schedule is amended as follows.

(2) Renumber the Schedule as Schedule 1.

(3) In the Table in the second column headed “Quantity”—

(a) in the entry for goods other than fuel and those described below—

(i) for “travelled by air or sea” substitute “travelled by air, sea or rail”;

(ii) for “did not travel by air or sea” substitute “travelled by way of private pleasure-flying or private pleasure-sea-navigation”;

(b) in Note (b) omit “does not constitute travel by air or sea for these purposes. This”;

(c) omit Notes (e), (h), (i), (j) and (n);

(d) in the entry for “alcoholic beverages and alcohol, other than beer and still wine” for “1 litre” substitute “4 litres” and for “2 litres” substitute “9 litres”;

(e) in the entry for “beer” for “16 litres” substitute “42 litres”;

(f) in the entry for “still wine” for “4 litres” substitute “18 litres”;

(g) in the entry for “tobacco products” after “smoking tobacco” insert “, or 200 sticks of tobacco for heating”.

8. After the Schedule insert—

“SCHEDULE 2

SIMPLIFIED CALCULATION OF EXCISE DUTY (GREAT BRITAIN)

Article 6

<i>Description</i>	<i>A: Rate of Excise Duty</i>	<i>B: Upper threshold</i>
<i>Alcoholic beverages and alcohol—</i>		
Beer	£0.80 per litre	110 litres
Still wine	£2.97 per litre	90 litres
Sparkling wine	£3.81 per litre	60 litres
Cider	£0.40 per litre	20 litres
Sparkling cider of an alcoholic strength not exceeding 5.5% by volume	£0.40 per litre	20 litres

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

<i>Description</i>	<i>A: Rate of Excise Duty</i>	<i>B: Upper threshold</i>
Sparkling cider of an alcoholic strength exceeding 5.5% but less than 8.5% by volume	£2.88 per litre	20 litres
Made-wine	£2.97 per litre	20 litres
Spirits	£10.77 per litre	10 litres
<i>Tobacco products—</i>		
Cigarettes	£320.90 per 1000 cigarettes	800 cigarettes
Hand rolling tobacco	£271.40 per kilogram	1 kilogram
Other smoking tobacco and chewing tobacco	£134.24 per kilogram	1 kilogram
Cigars	£305.32 per kilogram	200 cigars
Cigarillos	£305.32 per kilogram	400 cigarillos
(a cigarillo is a cigar weighing no more than 3 grams each)		
Tobacco for heating	£75.48 per 1000 sticks	800 sticks ² .