

STATUTORY INSTRUMENTS

1975 No. 1132

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 1) Order 1975

Made - - - - - 10th July 1975

Laid before the House of Commons 17th July 1975

Coming into Operation - - - 7th August 1975

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 7 of the Finance Act 1968(a) as amended by section 55(2) and (3) of the Finance Act 1972(b) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 1) Order 1975 and shall come into operation on 7th August 1975.

2. The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3.—(1) A sum calculated at the following rates shall be treated as the aggregate amount payable by way of import duty and value added tax on goods to a total value of not more than £25 which are the personal effects of a person entering the United Kingdom (whether or not carried with or brought by him at the time he enters) unless he elects that customs duty and value added tax shall be charged on those goods at the rates which would be applicable apart from the provisions of this Article:—

- (a) the rate of 8 per cent. of their value if the goods are chargeable on importation with value added tax at the rate of 8 per cent. and either are not chargeable with customs duty or are chargeable with customs duty at the rate applicable to goods in free circulation in a member State of the European Communities;
- (b) the rate of 12½ per cent. of their value if the goods are chargeable on importation with value added tax at the rate of 8 per cent. and with customs duty at a rate other than that specified in subparagraph (a) hereof;
- (c) the rate of 25 per cent. of their value if the goods are chargeable on importation with value added tax at the rate of 25 per cent. and either are not chargeable with customs duty or are chargeable with customs duty at the rate applicable to goods in free circulation in a member State of the European Communities; and

(a) 1968 c. 44.

(b) 1972 c. 41.

(c) 1889 c. 63.

(d) the rate of 30 per cent. of their value if the goods are chargeable on importation with value added tax at the rate of 25 per cent. and with customs duty at a rate other than that specified in subparagraph (c) hereof.

(2) In calculating the total value of not more than £25 no account shall be taken of the value of goods for which relief from customs duty or value added tax is allowed otherwise than by this Order.

(3) For the purposes of this Article the value of any goods shall be determined as provided by section 258 of the Customs and Excise Act 1952(a) as amended by section 4 of and paragraph 2(8) of Schedule 4 to the European Communities Act 1972(b).

(4) This Article shall not apply to spirits, wine, tobacco or mechanical lighters.

4. Goods which are the personal effects of a person entering the United Kingdom (whether or not carried with or brought by him at the time he enters) and which are chargeable with customs duty at a preferential rate because they are the goods of a particular country may be charged with duty at that preferential rate notwithstanding that the goods have not been consigned directly to the United Kingdom from that country.

5. The Customs Duty (Personal Reliefs) (No. 1) Order 1973(c) and the Customs Duty (Personal Reliefs) (No. 1) Order 1973 (Amendment) Order 1974(d) are hereby revoked.

E. A. Knight,

10th July 1975.

Commissioner of Customs and Excise

King's Beam House,
Mark Lane,
London EC3R 7HE

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order consolidates with amendments the existing simplified rules for assessing customs duty and tax on personal effects imported by passengers. The amendments are consequential upon changes in the rates of duty and the introduction of a 25 per cent. value added tax rate. The provisions of the Order are extended to unaccompanied baggage.

(a) 1952 c. 44.

(b) 1972 c. 68.

(c) S.I. 1973/955 (1973 II, p. 2884).

(d) S.I. 1974/1514 (1974 III, p. 5784).

SI 1975/1132
ISBN 0-11-051132-8

