

STATUTORY INSTRUMENTS

1978 No. 1883

CUSTOMS AND EXCISE

**The Customs Duty (Personal Reliefs) (No. 1) Order 1968
(Amendment) Order 1978**

Made - - - - 20th December 1978

*Laid before the House
of Commons* - - 21st December 1978

Coming into Operation 1st January 1979

The Commissioners of Customs and Excise, in exercise of the powers conferred on 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 1968 (Amendment) Order 1978 and shall come into operation on 1st January 1979.

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. The Customs Duty (Personal Reliefs) (No. 1) Order 1968(d), as amended(e), shall be further amended in accordance with the following provisions of this Order.

4. For Schedule 1 substitute the Schedule to this Order.

5. In column 2 of Schedules 2, 3, 4, 5 and 6, for “£1”, “£5” and “£6” (wherever occurring) substitute respectively “£3”, “£14” and “£16”.

20th December 1978.

D. L. Bryars,

Commissioner of Customs and Excise.

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

(a) 1968 c. 44.
(e) S.I. 1972/1770.

(b) 1972 c. 41.

(c) 1889 c. 63.

(d) S.I. 1968/1558.

Article 4

SCHEDULE

(a) If the goods were obtained duty and tax paid in the EEC:

(1) Tobacco products:

Cigarettes	...	...	...	...	...	...	300
or							
Cigarillos (cigars with a maximum weight each of 3 grammes)	...	...	...	...	...	...	150
or							
Cigars	...	...	...	...	...	...	75
or							
Tobacco	...	...	...	...	...	...	400 grammes

(2) Alcoholic beverages:

With an alcoholic strength of more than 38.8 degrees of proof	...	...	...	...	...	...	1½ litres
or							
With an alcoholic strength of not more than 38.8 degrees of proof	...	...	...	...	...	...	3 litres
or							
Fortified wines and sparkling wines	...	...	...	...	...	...	3 litres
and							
Still wines (other than fortified wines)	...	...	...	...	...	...	4 litres

(3) Perfumes 75 grammes
Toilet water375 litres

(4) Articles of any other description to a total value of £120

(b) If the goods were obtained duty and tax free in the EEC, or duty and tax free on a ship or aircraft, or were obtained outside the EEC:

(1) Tobacco products:

Cigarettes	...	...	...	...	...	...	200
or							
Cigarillos (cigars with a maximum weight each of 3 grammes)	...	...	...	...	...	...	100
or							
Cigars	...	...	...	...	...	...	50
or							
Tobacco	...	...	...	...	...	...	250 grammes

(2) Alcoholic beverages:

With an alcoholic strength of more than 38.8 degrees of proof	...	...	...	...	...	...	1 litre
or							
With an alcoholic strength of not more than 38.8 degrees of proof	...	...	...	...	...	...	2 litres
or							
Fortified wines and sparkling wines	2 litres
and							
Still wines (other than fortified wines)	2 litres

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- | | | | | | | | |
|---|-----|-----|-----|-----|-----|-----|------------|
| (3) Perfumes | ... | ... | ... | ... | ... | ... | 50 grammes |
| Toilet water | ... | ... | ... | ... | ... | ... | .25 litres |
| (4) Articles of any other description to a total value of | | | | | | | £28 |
- (c) If the person entering is resident outside Europe double the quantity of tobacco products in (b).
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EXPLANATORY NOTE

(This Note is not part of the Order.)

With effect from 1st January 1979 this Order puts on a legislative footing the higher scale of duty free allowances, hitherto granted administratively in the United Kingdom, provided by Council Directive 69/169/EEC(a), amended by Council Directive 72/230/EEC(b) and a Directive approved by the EEC Council of Ministers on 19th December 1978(c), for goods obtained duty and tax paid in the EEC. This higher scale is shown in the schedule substituted for Schedule 1 to the Customs Duty (Personal Reliefs) (No. 1) Order 1968, as amended. The Directive approved by the EEC Council of Ministers on the said date increases within the higher scale the still wine allowance from 3 to 4 litres and the "other goods" allowance from £50 to £120.

The substituted schedule also reflects in the lower scale of duty free allowances the increase in the "other goods" allowance of that scale provided by a Regulation and further Directive, both of which were also approved by the EEC Council of Ministers on 19th December 1978(c). This increase is from £10 to £28 and corresponding adjustments are made in the cases of the categories of persons covered by Schedules 2, 3, 4, 5 and 6 to the amended Order.

(a) O.J. No. L 133 4.6.69, p. 6.

(b) O.J. No. L 139 17.6.78, p. 28.

(c) Not yet published in the Official Journal of the European Communities.

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