

1982 No. 1591

CUSTOMS AND EXCISE

**The Customs Duty (Personal Reliefs) (No. 1) Order 1968
(Amendment) Order 1982**

<i>Made</i>	- - -	9th November 1982
<i>Laid before the House of Commons</i>	-	16th November 1982
<i>Coming into Operation</i>		
<i>as to Article 2(4)</i>	- - -	1st January 1983
<i>as to the Remainder</i>	- - -	18th November 1982

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 13 of the Customs and Excise Duties (General Reliefs) Act 1979(a) and 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 1982 and shall come into operation as to Article 2(4) on 1st January 1983 and as to the Remainder on 18th November 1982.

2.—(1) The Customs Duty (Personal Reliefs) (No. 1) Order 1968(b) shall be amended as follows.

(2) In paragraph 2(1) after sub-paragraph (iv) there shall be inserted—

“(v) in respect of any articles the nature or quantity of which is such as to indicate that they are being imported for a commercial purpose.”.

(3) After paragraph 2(1) there shall be inserted—

“(1A) Without prejudice to the generality of paragraph 2(1)(v) above, articles of the descriptions and in the quantities referred to below shall in relation to the person who imports them or in whose baggage they are contained be treated for the purposes of this Order as being imported for a commercial purpose.

(a) 1979 c.3.

(b) S.I. 1968/1558, amended by S.I. 1972/1770 and 1978/1883.

(1B) The articles and quantities referred to in sub-paragraph (1A) above are beer in excess of 50 litres or mechanical lighters exceeding 25 in number.”.

(4) In Schedules 1, 2, 4, 5 and 6 for the words “38.8 degrees of proof” (wherever occurring) there shall be substituted “22% by volume”.

N. Godfrey,

Commissioner of Customs and Excise.

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

9th November 1982.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Customs Duty (Personal Reliefs) (No. 1) Order 1968 (“the Principal Order”) in two respects:—

- (i) Under the terms of Council Directive 69/169/EEC(a) the allowances for persons entering the United Kingdom only apply to goods of a non-commercial character. The amendment to paragraph 2(1) of the Principal Order excludes from relief any goods which are of a nature or which are in quantities such as to indicate that they are being imported for a commercial purpose. The new sub-paragraphs 2(1A) and (1B) of the Principal Order preclude on the above grounds (with effect from 18th November 1982) relief in the case of any importation of beer in excess of 50 litres or of mechanical lighters exceeding 25 in number.
- (ii) Council Directive 82/433/EEC(b) which comes into force on 1st January 1983 is a consequence of the adoption within the European Community of the Organisation Internationale de Métrologie Légale (OIML) system for measuring the alcoholic strength of spirit and expressing it as a percentage of alcohol by volume. The Directive provides for the OIML system to be used in determining the duty free allowances of travellers. Accordingly, article 2(4) of this Order substitutes, for the appropriate limit of 38.8 degrees of proof (when measured under the Sikes proof system), references to “22% by volume”.

(a) OJ No. L133, 4.6.1969, p.6 (OJ/SE 1969(I) p. 232).

(b) OJ No. L206, 14.7.1982, p.35.

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