

1989 No. 2252

**CUSTOMS AND EXCISE**

**The Customs Duty (Personal Reliefs) (Amendment)  
Order 1989**

*Made - - - - 4th December 1989*

*Laid before the House of Commons 11th December 1989*

*Coming into force 1st January 1990*

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 13 of the Customs and Excise Duties (General Reliefs) Act 1979(a) 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) (Amendment) Order 1989 and shall come into force on 1st January 1990.

2. In paragraph (a) (4) of Schedule 1 to the Customs Duty (Personal Reliefs) (No. 1) Order 1968(b), for '£250' there shall be substituted '£265'.

New King's Beam House  
22 Upper Ground  
London SE1 9PJ  
4th December 1989

*Philip Nash*  
Commissioner of Customs and Excise

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(a) 1979 c.3; section 13 was amended by the Finance Act 1984 (c.43), section 15; section 18 applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c.2). (b) S.I. 1968/1558; relevant amending instruments are S.I. 1978/1883, 1984/718, 1985/1375, 1986/2105.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

With effect from 1st January 1990, this Order increases the allowance for goods other than alcohol, tobacco etc. obtained by travellers, duty and tax-paid in the EEC, from £250 to £265.

Council Directive 69/169/EEC (OJ No. L133, 4.6.69, p.6 (OJ/SE (I) p232)) lays down the basic structure of travellers' allowances. As amended by Council Directives 78/1032/EEC (OJ No. L366, 28.12.78, p.28) and 85/348/EEC (OJ No. L183, 16.7.85, p.24), it provides that the ECU rates applicable to travellers' allowance shall be revalorised in national currencies each year on the first working day of October and implemented with effect from 1st January of the following year.

The new limit results from the combined effect of the revalorisation of October 1989 and an increase to the travellers' allowance for goods other than alcohol, tobacco etc. obtained duty and tax-paid in the EEC under the provisions of Council Directive 69/169/EEC as amended by Council Directive 88/664/EEC (OJ No. L382, 31.12.88, p.41).

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