
STATUTORY INSTRUMENTS

1991 No. 1287

CUSTOMS AND EXCISE

The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) (Amendment) Order 1991

<i>Made</i>	- - - -	<i>31st May 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th June 1991</i>
<i>Coming into force</i>	- -	<i>1st July 1991</i>

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⁽¹⁾ and all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) (Amendment) Order 1991 and shall come into force on 1st July 1991.
2. The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983⁽²⁾ shall be amended as follows.
3. In article 11, paragraph 2—
 - (a) for the words “the Postal Packets (Customs and Excise) Regulations 1975”, there shall be substituted the words “the Postal Packets (Customs and Excise) Regulations 1986⁽³⁾”;
 - (b) for the words “the Excise Warehousing (Etc.) Regulations 1982”, there shall be substituted the words “the Excise Warehousing (Etc.) Regulations 1988⁽⁴⁾”.
4. In article 17, paragraph 2, for “£600” there shall be substituted “£700”.
5. In article 20, after paragraph (2) there shall be added—

“(3) In relation to this article the provisions of article 10 above shall apply only to relief afforded to motor vehicles, caravans, mobile homes, pleasure boats and private aircraft.”.
6. For article 21 there shall be substituted the following—

“(21) For the purposes of article 20(1)(c) above, the property shall have been used by such person in the member state in which he was normally resident, and motor vehicles,

(1) 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).
(2) S.I. 1983/1828, amended by S.I. 1985/1376.
(3) S.I. 1986/260, amended by S.I. 1986/1019.
(4) S.I. 1988/809.

caravans, mobile homes, pleasureboats and private aircraft must have been so used for a period of at least six months.”.

7. In article 22, after paragraph (2) there shall be added—
 - “(3) The provisions of article 10 above shall not apply to relief afforded under this article.”.
8. In article 23—
 - (a) in paragraph (2), for “£600” there shall be substituted “£950”;
 - (b) after paragraph (4), there shall be added—
 - “(5) In relation to this article the provisions of article 10 above shall apply only to relief afforded to motor vehicles, caravans, mobile homes, pleasure boats and private aircraft.”.
9. In article 25—
 - (a) in paragraph 1(d), the words from “for” to the end shall be deleted;
 - (b) after paragraph (2), there shall be added—
 - “(3) The provisions of article 10 above shall not apply to relief afforded under this article.”.
10. In article 26—
 - (a) in paragraph 1(d), the words from “for” to the end shall be deleted;
 - (b) in paragraph (3), the words from “in” to the end shall be deleted.
11. For Schedule 1 there shall be substituted the Schedule to this Order.

New King’s Beam House,
22 Upper Ground,
London SE1 9PJ
31st May 1991

Alexander W. Russell
Commissioner of Customs and Excise

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SCHEDULE

Article 11

“SCHEDULE I

Articles 20(2), 22(2), and 23(4)

Column 1 Goods	Column 2 Limit of Relief
1. Tobacco products;	
cigarettes	1200
or	
cigarillos (cigars of a maximum weight of 3 grams each)	600
or	
cigars	300
or	
tobacco	1600 grams
2. Beverages containing alcohol, except beer and made wine; with an alcoholic strength of more than 22% by volume	6 litres
or	
with an alcoholic strength of not more than 22% volume	12 litres
or	
fortified wines and sparkling wines	12 litres
and	
still wines (other than fortified wines)	20 litres”

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1983 (S.I. 1983 No. 1828), which gives relief from customs and excise duties and VAT on goods imported permanently into the United Kingdom on a transfer of residence. The new Order relaxes some of the conditions for relief. The amendments result mainly from the implementation of Council Directive 89/604/EEC (OJ No. L348, 29.11.89, p.28) which amended Council Directive 83/183/EEC (OJ No. L105, 23.4.83, p.64) and also from a change in the ECU conversion rate and the revocation of certain statutory instruments.

Article 3 refers to statutory instruments which have replaced two of those mentioned in the Order.

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Articles 4 and 8 deal with reliefs for wedding gifts. Article 4 increases from £600 to £700 the value of individual wedding gifts that can be imported free of import charges when a person moves home from outside the EC on the occasion of marriage. The change is due to a revision of the ECU exchange rate. Article 8 makes a corresponding increase from £600 to £950 in the value of individual wedding gifts for people moving on marriage from another EC country. This change derives partly from the ECU exchange rate revision and partly from an increase in the monetary limit made by the amending Directive.

Articles 5, 6, 9 and 10 deal with personal belongings (other than motor vehicles, caravans, mobile homes, pleasure boats and private aircraft) that are imported from another EC country on a transfer of residence or in connection with furnishing or closing down a secondary residence. They abolish the need for a fixed period of prior use abroad before importation, substituting a simple requirement for "use"; and they abolish the 12-month restriction on subsequent disposal in the United Kingdom. Article 7 similarly abolishes the 12-month disposal restriction on belongings imported from another EC country on a transfer of residence on the occasion of marriage.

Article 11 and the Schedule quadruple the allowances for drink and tobacco products imported when a person moves home from another EC country.