### STATUTORY INSTRUMENTS

## 1992 No. 3156

# The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992

## PART VII

### VISITING FORCES AND HEADQUARTERS

**22.**—(1) No relief shall be afforded under this Part of this Order in respect of a motor vehicle if the entitled person has previously been afforded relief under this Order in respect of any other motor vehicle, unless he has disposed of all previous motor vehicles in respect of which relief has been so afforded and paid any duty or tax which was required to be paid under article 10(2) above.

(2) Where the spouse [<sup>F1</sup>or civil partner] of the entitled person is present in the United Kingdom, paragraph (1) above shall apply as if the words "(or all but one)" were inserted after the words "motor vehicles".

**Textual Amendments** 

I1

F1 Words in art. 22(2) inserted (5.12.2005) by The Civil Partnership Act 2004 (Amendments to Subordinate Legislation) Order 2005 (S.I. 2005/2114), art. 1, Sch. 1 para. 5

**Commencement Information** 

Art. 22 in force at 1.1.1993, see art. 1

## Status:

Point in time view as at 05/12/2005.

### Changes to legislation:

There are currently no known outstanding effects for the The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992, Section 22.