
STATUTORY INSTRUMENTS

1992 No. 3156

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

PART V

CONDITIONS ATTACHING TO ALL RELIEFS

8. In this Part—

“entitled person” means an entitled person for the purposes of either part VI or Part VII of this Order.

9. An entitled person upon whom any relief is conferred under any Part of this Order shall be bound by the conditions described in the following provisions of this Part and in Part III or IV above, as the case may be.

10.—(1) It shall be a condition of the relief that the goods shall not be lent, hired-out, given as security or transferred by the entitled person or any other person without the prior authorisation in writing of the Commissioners.

(2) Where the Commissioners authorise such disposal as is mentioned in paragraph (1) above, they may discharge the relief and the entitled person to whom the relief was afforded shall forthwith pay the duty or tax at the rate then in force, provided that where a lower rate was in force when relief was afforded the amount payable shall be determined by reference to the lower rate.

11. It shall be a condition of the relief that the goods are used exclusively by the entitled person or members of his family forming part of his household.

12. Where relief has been afforded and subsequently the Commissioners are not satisfied that any condition attaching to such relief, whether by virtue of a provision of this Order or otherwise, has been complied with, then, unless the Commissioners sanction the non-compliance in writing, the duty or tax shall become payable forthwith and the goods shall be liable to forfeiture.

13. Where relief has been afforded, but any duty or tax subsequently becomes payable by virtue of article 12 above, the following persons shall be jointly and severally liable to pay it—

- (a) the entitled person upon whom the relief was conferred;
- (b) any person who, at or after the time of the non-compliance with the condition which has caused the duty or tax to become payable, has been in possession of the goods.