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STATUTORY INSTRUMENTS

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**1992 No. 3156**

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

**PART VII**

**VISITING FORCES AND HEADQUARTERS**

**18.** In this Part—

“entitled person” means a person who is—

- (a) [<sup>F1</sup>for the purposes of any provision of the Visiting Forces Act 1952, a serving member of a visiting force—
- (i) of a country, other than the United Kingdom, which is a party to the North Atlantic Treaty, or
  - (ii) of a member State of the European Union stationed in Northern Ireland to take part in a defence effort carried out under the common security and defence policy established under Article 42(1) of the Treaty on European Union (provisions on the common security and defence policy),
- or a person recognised by the Secretary of State as a member of a civilian component of such a force, or]
- (b) a person who is a military or civilian member of a headquarters or organisation designated for the purposes of any provision of the International Headquarters and Defence Organisations Act 1964(1),

who is neither a United Kingdom national nor a permanent resident of the United Kingdom.

**Textual Amendments**

- F1** Art. 18(a) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 1 para. 1**

**Commencement Information**

- II** Art. 18 in force at 1.1.1993, see [art. 1](#)

**19.** Subject to article 22 below, where an entitled person purchases a motor vehicle which has been manufactured in a country which is—

- (a) a member State; or
- (b) a member of the European Free Trade Association,

payment of any tax in respect of the supply shall not be required.

#### Commencement Information

**I2** Art. 19 in force at 1.1.1993, see [art. 1](#)

**20.** Subject to [<sup>F2</sup>articles 22 and 23] below, where an entitled person imports, acquires or removes from warehouse any goods, payment of any duty or tax chargeable in respect of the importation, acquisition or removal from warehouse shall not be required.

#### Textual Amendments

**F2** Words in [art. 20](#) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 1 para. 2](#)

#### Commencement Information

**I3** Art. 20 in force at 1.1.1993, see [art. 1](#)

**21.** Subject to [<sup>F3</sup>articles 22 and 23] below, where a gift of goods, other than tobacco products or beverages containing alcohol, is made to an entitled person by dispatching them to him from a place outside the United Kingdom, payment of any duty or tax chargeable in respect of their acquisition or importation shall not be required.

#### Textual Amendments

**F3** Words in [art. 21](#) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 1 para. 2](#)

#### Commencement Information

**I4** Art. 21 in force at 1.1.1993, see [art. 1](#)

**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>F4</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

**F4** 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

**I5** Art. 22 in force at 1.1.1993, see [art. 1](#)

[<sup>F5</sup>**23.** Relief under articles 20 and 21 does not extend to payment of any duty of customs in respect of a person who is an entitled person in relation to a visiting force referred to in article 18(a)(ii).]

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**Changes to legislation:** *There are currently no known outstanding effects for the The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992, PART VII. (See end of Document for details)*

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**Textual Amendments**

- F5** Art. 23 inserted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), **Sch. 1 para. 3**

**Changes to legislation:**

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