
STATUTORY INSTRUMENTS

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) for the purposes of any provision of the Visiting Forces Act 1952⁽¹⁾, a serving member of a visiting force of a country, other than the United Kingdom, which is a party to the North Atlantic Treaty, 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⁽²⁾,

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

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.

20. Subject to article 22 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.

21. Subject to article 22 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.

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 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”.

(1) 1952 c. 67.

(2) 1964 c. 5.

Status: *This is the original version (as it was originally made).*
