
STATUTORY INSTRUMENTS

1992 No. 3193

CUSTOMS AND EXCISE

**The Customs and Excise Duties (Personal Reliefs
for Goods Permanently Imported) Order 1992**

Approved by the House of Commons

<i>Made</i>	<i>- - - -</i>	<i>16th December 1992</i>
<i>Laid before the House of Commons</i>	<i>- -</i>	<i>17th December 1992</i>
<i>Coming into force</i>		<i>1st January 1993</i>

**THE CUSTOMS AND EXCISE DUTIES (PERSONAL RELIEFS
FOR GOODS PERMANENTLY IMPORTED) ORDER 1992**

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation
3. Rules for determining where a person is normally resident
4. Supplementary

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5. Property may be in separate consignments
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PART III

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10. Enforcement

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

PART IV

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13. Relief
14. Wedding gifts
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17. Relief for honorary decorations and awards
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21. Relief for legacies imported from a third country

PART IX

REVOCATION

22. The following statutory instruments are revoked— The Customs and Excise...

SCHEDULE —

1. Beverages containing alcohol.
2. Tobacco products.
3. Any motor road vehicle which, by its type of construction...
4. Articles, other than portable instruments of the applied or liberal...
5. Stocks of new materials and finished or semi-finished products.
6. Livestock and stocks of agricultural products exceeding the quantities appropriate...

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Pt. 5 heading words substituted by [S.I. 2019/91 reg. 13](#)
- Pt. 4 heading words substituted by [S.I. 2019/91 reg. 13](#)
- art. 2 words inserted by [S.I. 2019/91 reg. 9\(3\)](#)
- art. 2 words inserted by [S.I. 2020/1545 reg. 18\(2\)\(a\)](#)
- art. 2 words omitted by [S.I. 2019/91 reg. 9\(2\)](#) (This amendment not applied to legislation.gov.uk. Reg. 9(2) omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 106(3); S.I. 2020/1641, reg. 2, Sch.)
- art. 2 words omitted by [S.I. 2020/1545 reg. 18\(2\)\(b\)](#)
- art. 3(4) words substituted by [S.I. 2019/91 reg. 10](#)
- art. 3(5) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 4(a) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 4(b) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 8(2) words omitted by [S.I. 2019/91 reg. 11](#)
- art. 11(1)(a) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 12 words substituted by [S.I. 2019/91 reg. 13](#)
- art. 13(1)(a) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 14(1)(a) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 14(3) words substituted by [S.I. 2019/91 reg. 12](#)
- art. 16(1)(a) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 17(b)(i) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 17(b)(ii) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 18 heading words substituted by [S.I. 2019/91 reg. 13](#)
- art. 18(b) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 19(a) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 21 heading words substituted by [S.I. 2019/91 reg. 13](#)
- art. 21(1) words substituted by [S.I. 2019/91 reg. 13](#)
- art. 21(1)(a)(ii) words substituted by [S.I. 2019/91 reg. 13](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- art. 4A inserted by [S.I. 2020/1545 reg. 18\(3\)](#)