

---

STATUTORY INSTRUMENTS

---

**1992 No. 3193**

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

PART II

PROVISIONS COMMON TO CERTAIN RELIEFS

**Property may be in separate consignments**

5. Except as otherwise provided by this Order, where property in respect of which relief is afforded is permitted to be imported over a period it may be imported in more than one consignment during such period.

**Condition as to security for certain importations**

6. Where any goods are declared for relief under this Order—
- (a) before the date on which a person becomes normally resident in the United Kingdom, or
  - (b) if he intends to become so resident on the occasion of his marriage before such marriage has taken place,

the relief shall be subject to the condition that there is furnished to the Commissioners such security as they may require.

**Restriction on disposal without authorisation**

7.—(1) Except as provided by or under this Order, where relief is afforded under any Part of this Order, it shall be a condition of the relief that the goods are not lent, hired-out, given as security or transferred in the United Kingdom within a period of twelve months from the date on which relief was afforded, unless such disposal is authorised by the Commissioners.

(2) Where the Commissioners authorise any such disposal as is mentioned in paragraph (1) above, they may discharge the relief and the person to whom the relief was afforded shall forthwith pay 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.