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STATUTORY INSTRUMENTS

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**1992 No. 3193**

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

**PART IV**

**PERSONS TRANSFERRING THEIR NORMAL  
RESIDENCE FROM A THIRD COUNTRY**

**11.**—(1) Subject to the provisions of this Part, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident in a third country for a continuous period of at least twelve months;
- (b) he intends to become normally resident in the United Kingdom;
- (c) the property has been in his possession and used by him in the country where he has been normally resident, for a period of at least six months before its importation;
- (d) the property is intended for his personal or household use in the United Kingdom; and
- (e) the property is declared for relief -
  - (i) not earlier than six months before the date on which he becomes normally resident in the United Kingdom, and
  - (ii) not later than twelve months following that date.

(2) A person shall not be afforded relief under this Part unless the Commissioners are satisfied that the goods have borne, in their country of origin or exportation, the customs or other duties and taxes to which goods of that class or description are normally liable and that such goods have not, by reason of their exportation, been subject to any exemption from, or refund of, such duties and taxes as aforesaid, or any turnover tax, excise duty or other consumption tax.

(3) For the purposes of this Part, “property” shall not include—

- (a) beverages containing alcohol;
- (b) tobacco products;
- (c) any motor road vehicle which by its type of construction and equipment is designed for and capable of transporting more than nine persons including the driver, or goods, or any special purpose vehicle or mobile workshop; and
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

**Supplementary**

**12.** Where the Commissioners are satisfied that a person has given up his normal residence in a third country but is prevented by occupational ties from becoming normally resident in the United

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Kingdom immediately, they may allow property to be declared for relief earlier than as prescribed in article 11(1)(e)(i) above, subject to such conditions and restrictions as they think fit.