
STATUTORY INSTRUMENTS

1992 No. 3193

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

PART VIII

PERSONAL PROPERTY ACQUIRED BY INHERITANCE

Relief for legacies imported from a third country

21.—(1) Without prejudice to relief afforded under any other Part of this Order and subject to the provisions of this article, a person who has become entitled as a legatee to property situated in a third country shall not be required to pay any duty or tax chargeable on the importation thereof into the United Kingdom, on condition that—

- (a) he is either—
 - (i) normally resident in the United Kingdom or the Isle of Man; or
 - (ii) a secondary resident who is not normally resident in a third country; or
 - (iii) an eligible body;
- (b) he furnishes proof to the officer of his entitlement as legatee to the property; and
- (c) save as the Commissioners otherwise allow, the property is imported by or for such person not later than two years from the date on which his entitlement as legatee is finally determined.

(2) No relief shall be afforded under paragraph (1) above in respect of goods specified in the Schedule to this Order.

(3) For the purposes of this Part—

“eligible body” means a body solely concerned with carrying on a non-profit making activity and which is incorporated in the United Kingdom or the Isle of Man;

“secondary resident” means a person who, without being normally resident in the United Kingdom or the Isle of Man has a home situated in the United Kingdom which he owns or is renting for at least twelve months.