
STATUTORY INSTRUMENTS

1994 No. 955

CUSTOMS AND EXCISE

The Travellers' Allowances Order 1994

APPROVED BY THE HOUSE OF COMMONS

<i>Made</i>	- - - -	<i>28th March 1994</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th March 1994</i>
<i>Coming into force</i>	- -	<i>1st April 1994</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 13(1) and (3) of the Customs and Excise Duties (General Reliefs) Act 1979(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Travellers Allowances Order 1994 and shall come into force on 1st April 1994.

2.—(1) Subject to the following provisions of this Order a person who has travelled from a third country shall on entering the United Kingdom be relieved from payment of value added tax and excise duty on goods of the descriptions and in the quantities shown in the Schedule to this Order obtained by him in a third country and contained in his personal luggage.

(2) For the purposes of this article—

- (a) goods shall be treated as contained in a person's personal luggage where they are carried with or accompanied by the person or, if intended to accompany him, were at the time of his departure for the United Kingdom consigned by him as personal luggage to the transport operator with whom he travelled;
- (b) a person shall not be treated as having travelled from a third country by reason only of his having arrived from its territorial waters or air space;
- (c) "third country", in relation to relief from excise duties, shall mean a place to which Council Directive [92/12/EEC](#) of 25th February 1992(2) does not apply; and, in relation to relief from value added tax, shall have the meaning given by Article 3(1) of Council Directive [77/388/EEC](#) of 17th May 1977(3) (as substituted by Article 1.1 of Council Directive [91/680/EEC](#) of 16th December 1991(4)).

(1) 1979 c. 3; section 13 was amended by the Finance Act 1984 (c. 43), section 15 and by the Finance (No. 2) Act 1992 (c. 48), section 1 and Schedule 1, paragraph 8; section 18 applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

(2) OJ No. L76, 23.3.1992, p.1. Article 2 of the Directive explains the Directive's territorial application.

(3) OJ No. L145, 13.6.1977, p.1.

(4) OJ No. L376, 31.12.1991, p.1.

3. The reliefs afforded under this Order are subject to the condition that the goods in question, as indicated by their nature or quantity or otherwise, are not imported for a commercial purpose nor are used for such purpose; and if that condition is not complied with in relation to any goods, those goods shall, unless the non-compliance was sanctioned by the Commissioners, be liable to forfeiture.

4. No relief shall be afforded under this Order to any person under the age of 17 in respect of tobacco products or alcoholic beverages.

5. The following Orders are revoked—

The Customs Duty (Personal Reliefs) (No. 1) Order 1968**(5)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1972**(6)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1978**(7)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1979**(8)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1982**(9)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1984**(10)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1985**(11)**;

The Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1986**(12)**;

The Customs Duty (Personal Reliefs) (Amendment) Order 1989**(13)**;

The Customs Duty (Personal Reliefs) (Amendment) Order 1991**(14)**;

The Customs Duty (Personal Reliefs) (Amendment) Order 1992**(15)**.

New King s Beam House
22 Upper Ground
LONDON SE1 9PJ
28th March 1994

Martin Brown
Commissioner of Customs and Excise

(5) S.I.1968/1558.
(6) S.I. 1972/1770.
(7) S.I. 1978/1883.
(8) S.I. 1979/1551.
(9) S.I. 1982/1591.
(10) S.I. 1984/718.
(11) S.I. 1985/1375.
(12) S.I. 1986/2105.
(13) S.I. 1989/2252.
(14) S.I. 1991/1286.
(15) S.I. 1992/3192.

SCHEDULE

Article 2

GOODS OBTAINED IN THIRD COUNTRIES

Alcoholic beverages

(a) with an alcoholic strength of more than 22% a total of 1 litre
by volume

OR

with an alcoholic strength of not more than a total of 2 litres
22% by volume; fortified wines, sparkling
wines (including made wines)

(b) still wines (including made wines) a total of 2 litres

Perfume and Toilet Water

Perfume 60 ml

Toilet Water 250 ml

Tobacco

Cigarettes 200

OR

Cigarillos 100

OR

Cigars 50

OR

Smoking tobacco 250 grammes

Other Goods

An article of any other description the value of which does not exceed £136 or several such articles the combined values of which do not exceed that amount.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order consolidates, with changes as mentioned below, the provisions of, and amendments made to, the Customs Duties (Personal Reliefs) (No. 1) Order 1968. It grants allowances in respect of excise duties and value added tax on goods contained in the baggage of persons entering the UK and imported for personal use. The allowances apply to restricted quantities of tobacco products, alcoholic beverages, perfume and toilet water; and other goods up to a value of £136.

The Order introduces a single set of allowances for all travellers, including the crew of ships and aircraft, who land outside the EC. Therefore such crew will be entitled, from 1st April 1994, to the full travellers' allowances instead of the reduced allowances which previously applied.

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

To qualify for the allowances persons arriving in the United Kingdom must have landed in places outside the EC. Therefore one of the effects of the Order is to withdraw entitlement to allowances formerly available to crew or other travellers who do not land anywhere outside the EC during the course of a journey.

Council Directive [94/4/EC](#) (OJ No. L 60, 3.3.94, p.14) which amended Council Directive [69/169/EEC](#) (OJ No. L133, 4.6.69, p.6.) increased the “other goods” allowance to 175 ECU from 1st April 1994 (representing an increase from £36 to £136). For this allowance to apply to more than one item the total value of the items must now fall within the limit.

Parallel relief from Customs duty is given by Council Regulation [\(EC\) No. 355/94](#)(OJ No. L 46, 18.2.94, p.5) which amended Council Regulation [\(EEC\) No. 918/83](#)(OJ No. L105, 23.4.83, p.1.).