
STATUTORY INSTRUMENTS

2007 No. 5

**The Customs and Excise (Personal Reliefs for
Special Visitors) (Amendment) Order 2007**

2. In the definition of the term “warehouse” in article 2 of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992⁽¹⁾, after “1979,” insert, “the premises in respect of which a person is registered under section 41A, 47, or 62(2) of the Alcoholic Liquor Duties Act 1979⁽²⁾, the premises in respect of which a person holds an excise licence under section 54(2) or 55(2) of that Act, or premises registered for the safe storage of tobacco products in accordance with regulations made under section 7(1)(b) of the Tobacco Products Duty Act 1979⁽³⁾”.

(1) [S.I. 1992/3156](#), to which there are amendments not relevant to this Order.

(2) [1979 c.4](#). Section 41A was inserted by the [Finance Act 1991\(c.31\)](#), section 7(2) and amended by the [Finance \(No. 2\) Act 1992\(c.48\)](#), Schedule 1, paragraph 10 and the [Finance Act 1994\(c.9\)](#), Schedule 4, paragraph 29. Section 47 was substituted by the Finance Act 1991, section 7(3) and amended by the Finance Act 1994, Schedule 4, paragraph 32.

(3) [1979 c.7](#). Section 7(1)(b) was amended by the [Finance Act 2000\(c.17\)](#), section 15(5).