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STATUTORY INSTRUMENTS

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**2020 No. 1412**

The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020

PART 2

Travellers' allowances and simplified computation

**Amendment of the Travellers' Allowances Order 1994**

3. After article 1 insert—

**“Interpretation**

**1A.**—(1) In this Order “excise goods” means any goods chargeable with excise duty by virtue of any provision of—

- (a) the Alcoholic Liquor Duties Act 1979(1); or
- (b) the Tobacco Products Duty Act 1979(2).

(2) For the purposes of this Order, goods shall be treated as contained in a person's personal luggage where they are carried with or accompanied by that person or, if intended to accompany that person, were at the time of that person's departure for the UK consigned by that person as personal luggage to the transport operator with whom that person travelled.

*Travellers' reliefs – Great Britain”.*

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(1) 1979 c. 4.  
(2) 1979 c. 7.