STATUTORY INSTRUMENTS

1985 No. 1378

CUSTOMS AND EXCISE

The Customs and Excise Duties (Relief for Imported Legacies) Order 1984 (Amendment) Order 1985

Made - - -	*4th September* 1985
Laid before the House of Commons - -	*9th September* 1985
Coming into Operation	*1st October* 1985

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7 of the Customs and Excise Duties (General Reliefs) Act 1979(**a**) and all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Customs and Excise Duties (Relief for Imported Legacies) Order 1984 (Amendment) Order 1985 and shall come into operation on 1st October 1985.

2. In Column 2 of Part II of the Schedule to the Customs and Excise Duties (Relief for Imported Legacies) Order 1984(**b**) for the words "4 litres" there shall be substituted the words "5 litres".

N. Godfrey,
Commissioner of Customs and Excise.

4th September 1985.

King's Beam House,
Mark Lane,
London EC3R 7HE.

(**a**) 1979 c.3; section 7 was substituted by the Finance Act 1984 (c.43), section 14.
(**b**) S.I. 1984/895.

EXPLANATORY NOTE

(This Note is not part of the Order.)

With effect from 1st October 1985, this Order increases from 4 to 5 litres the allowance for still table wine imported as legacies from another Member State by or for a person resident in the United Kingdom or the Isle of Man and non-profit making bodies incorporated there.

This Order amends S.I. 1984/895 to reflect changes made by Directive 85/348/EEC (O.J.No.L183, 16.7.85, p.24), which takes effect on 1st October 1985, to the allowances set out in Directive 69/169/EEC (O.J.No.L.133, 4.6.69, p.6) applied by Directive 83/183/EEC (O.J.No.L105, 23.4.83, p.64) to property imported as legacies.

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