STATUTORY INSTRUMENTS

1984 No. 895

CUSTOMS AND EXCISE

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

Made - - - -	1*st July* 1984
Coming into Operation	1*st July* 1984
Laid before the House of Commons	2*nd July* 1984

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 7 and 17(3) of the Customs and Excise Duties (General Reliefs) Act 1979 (**a**) and of all other powers enabling them in that behalf, hereby make the following Order:—

Citation, commencement and extent

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

(2) Except as provided by article 7 below, nothing in this Order shall apply to Community customs duty.

Interpretation

2. In this Order—

"Community customs duty" includes any agricultural levy, tax or charge provided for under the common agricultural policy or under any special arrangements which, pursuant to Article 235 of the EEC Treaty, are applicable to goods resulting from the processing of agricultural products;

"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;

"member state" means a member State of the European Community other than the United Kingdom;

"normally resident" shall be construed in accordance with article 3 below;

"occupational ties" shall not include attendance by a pupil or student at a school, college or university;

"personal ties" means family or social ties to which a person devotes most of his time not devoted to occupational ties;

"property" means any personal property for personal use or for meeting household needs and includes household pets and riding animals, cycles, motor vehicles and their trailers, caravans, pleasure boats and private aircraft, provided that there shall be excluded any goods which, by their nature or quantity, indicate that they are being imported for a commercial purpose;

(**a**) 1979 c.3. As from 1st July 1984, section 7 is substituted and section 17 amended by a resolution passed by the House of Commons on 19th March 1984 under the Provisional Collection of Taxes Act 1968 (c.2), section 1. This resolution has statutory effect but will cease to have effect on 5th August 1984 unless re-enacted in the Finance Act 1984.

"relevant Community relief" means relief from Community customs duty conferred by Chapter I, Title III of Council Regulation (EEC) No. 918/83 (**a**) ;

"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 or the Isle of Man which he owns or is renting for at least twelve months;

"tax" means value added tax.

Rules for determining where a person is normally resident

3.—(1) For the purposes of this Order, a person shall be treated as being normally resident in the country where he usually lives—

(a) for a period of, or periods together amounting to, at least 185 days in a period of twelve months;

(b) because of his occupational ties; and

(c) because of his personal ties.

(2) In the case of a person with no occupational ties, paragraph (1) above shall apply with the omission of sub-paragraph *(b)*, provided his personal ties show close links with that country.

(3) Where a person has his occupational ties in one country and his personal ties in another country, he shall be treated as being normally resident in the latter country provided that either—

(a) his stay in the former country is in order to carry out a task of a definite duration, or

(b) he returns regularly to the country where he has his personal ties.

Property to be produced for examination and entitlement proved

4. A person shall not be afforded relief from duty or tax under this Order in respect of any property unless at the time the property is imported or removed from another customs procedure, as the case may be, such person—

(a) produces the property to the proper officer for examination; and

(b) furnishes proof to the officer of his entitlement as legatee to the property.

Relief for legacies imported from outside the Community

5.—(1) Subject to the provisions of this Order, a person who has become entitled as legatee to property situated outside the Community 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 normally resident in a member state, or

(iii) an eligible body; and

(b) 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.

(**a**) OJ No. L105, 23.4.1983, pp. 1, 5.

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

Relief for legacies imported from a member state

6.—(1) Subject to the provisions of this Order, a person who has become entitled as legatee to property situated in a member state 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, or

(iii) an eligible body; and

(b) 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) Relief may be afforded under paragraph (1) above in respect of tools or instruments necessary for the exercise of a trade or profession, or any goods specified in column 1 of Part II of the Schedule which do not exceed the quantities respectively shown in column 2 thereof.

Supplementary provisions and conditions for the relevant Community relief

7. For the purposes of the relevant Community relief—

(a) a person's normal place of residence shall be the country where, in accordance with the rules provided in article 3 above, he is treated as being normally resident; and

(b) relief shall be subject to compliance with the conditions prescribed by article 4 above.

N. Godfrey,
Commissioner of Customs and Excise.

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

1st July 1984.

SCHEDULE *(Article 5(2))*

PART I

1. Beverages containing alcohol.
2. Tobacco products.
3. Any motor road vehicle which, by its type of construction and equipment, is designed for and capable of transporting more than nine persons including the driver, or goods, or any special purpose vehicle or mobile workshop.
4. Articles, other than portable instruments of the applied or liberal arts, used in the exercise of a trade or profession before his death by the person from whom the legatee has acquired them.
5. Stocks of raw materials and finished or semi-finished products.
6. Livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

(Article 6(2)) PART II

Column 1 Goods	Column 2 Limit of relief
1. Tobacco products; cigarettes	300
or cigarillos (cigars of a maximum weight of 3 grams each)	150
or cigars	75
or smoking tobacco	400 grams
2. Beverages containing alcohol, except beer and made-wine; with an alcoholic strength of greater than 22% by volume	1½ litres
or with an alcoholic strength of less than 22% by volume	3 litres
or fortified wines and sparkling wines	3 litres
and still wines (other than fortified wines)	4 litres

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for relief from excise duty and value added tax chargeable on certain legacies imported by or for persons resident in the United Kingdom or the Isle of Man and non-profit making bodies incorporated there, where the conditions prescribed by the Order are complied with. In the case of legacies imported from outside the Community, relief from value added tax is in conformity with Title I, Chapter III of Council Directive No. 83/181/EEC (OJ No. L105, 23.4.1983, pp. 38, 41). In the case of legacies imported from another member State by residents, the Order implements Article 10 of Council Directive No. 83/183/EEC (ibid. p. 64).

From 1st July 1984, relief from customs duty and agricultural levy is afforded by the directly applicable provisions of Chapter I, Title III of Council Regulation (EEC) No. 918/83 (ibid. p. 1). Article 7 of this Order applies, to such relief, the rules for determining a person's normal residence (article 3) and the requirement for the legatee to produce the goods for examination and furnish proof of his entitlement (article 4).

SI 1984/895
ISBN 0-11-046895-3

