STATUTORY INSTRUMENTS

1986 No. 2105

CUSTOMS AND EXCISE

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

Made - - - -	*3rd December* 1986
Laid before the House of Commons	*10th December* 1986
Coming into Operation	*1st January* 1987

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 13 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 Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) Order 1986 and shall come into operation on 1st January 1987.

2.—(1) Schedule 1 to the Customs Duty (Personal Reliefs) (No. 1) Order 1968 (**b**) shall be amended as follows.

(2) In paragraph *(a)*(4) for "£207" there shall be substituted "£250".

(3) In paragraph *(b)*(4) for "£28" there shall be substituted "£32".

King's Beam House
Mark Lane
London
EC3R 7HE

3rd December 1986.

Philip Nash,
Commissioner of Customs and Excise.

(**a**) 1979 c.3; section 13 was amended by the Finance Act 1984 (c.43), section 15.
(**b**) S.I. 1968/1558; relevant amending instruments are S.I. 1978/1883, 1984/718, 1985/1375.

EXPLANATORY NOTE

(This Note is not part of the Order.)

With effect from 1st January 1987, this Order increases the "other goods" allowances from £207 to £250 for goods obtained duty and tax paid by intra-Community travellers; and from £28 to £32 for goods obtained outside the Community or duty and tax free in the Community, at a port or airport or on board a ship or aircraft.

This Order amends S.I. 1968/1558 to implement the requirements of Article 7 of Directive 69/169/EEC (O.J. No. L133, 4.6.69, p.6). (Article 7 was added by Directive 78/1032/EEC (O.J. No. L366, 28.12.78, p.28) and amended by Directive 85/348/EEC (O.J. No. L183, 16.7.85, p.24)). The Article, for the purpose of exemption, provides that the equivalent of the European Currency Unit in national currency is fixed at 1 October each year to have effect from 1 January of the following year.

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