STATUTORY INSTRUMENTS

1979 No. 655

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 1) Order 1975 (Amendment) Order 1979

Made - - - -	13*th June* 1979
Laid before the House of Commons - -	15*th June* 1979
Coming into Operation	18*th June* 1979

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 13 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:—

1. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 1) Order 1975 (Amendment) Order 1979 and shall come into operation on 18th June 1979.

2. Article 3(1) of the Customs Duty (Personal Reliefs) (No. 1) Order 1975(b) shall be amended as follows—

(*a*) in sub-paragraph (*a*) for "8 per cent." there shall be substituted "15 per cent." in both places;

(*b*) in sub-paragraph (*b*) for "12½ per cent." there shall be substituted "20 per cent." and for "8 per cent." there shall be substituted "15 per cent."; and

(*c*) sub-paragraphs (*c*) and (*d*) shall be deleted.

3. The Customs Duty (Personal Reliefs) (No. 1) Order 1975 (Amendment) Order 1976(c) is hereby revoked.

D. L. Bryars,
Commissioner of Customs and Excise.

13th June 1979

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

(a) 1979 c. 3.
(b) S.I. 1975/1132, amended by S.I. 1976/684, 1978/1882.
(c) S.I. 1976/684.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Consequent upon the increases in the former rates of value added tax from 8% and 12½% to a single rate of 15%, this Order increases the aggregate amount payable by way of duty and tax on personal effects imported by passengers.

SI 1979/655
ISBN 0-11-093655-8

