STATUTORY INSTRUMENTS

1968 No. 1559

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 2) Order 1968

Made - - - - -	30*th September* 1968
Laid before the House of Commons	8*th October* 1968
Coming into Operation - -	1*st November* 1968

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7 of the Finance Act 1968(a) and of all other powers enabling them in that behalf, hereby make the following Order—

1. Subject to the provisions of this Order, a person entering the United Kingdom who, at the time of his entry,

(i) is resident outside the United Kingdom, and

(ii) intends to remain in the United Kingdom for a period not exceeding twelve months from the date of his entry,

shall be relieved from payment of duty and purchase tax in respect of any article whether or not carried with him or contained in his accompanied baggage, except spirits (including perfumed spirits), tobacco and wine.

2.—(1) Relief under paragraph 1 of this Order shall not be afforded in respect of any article unless—

(i) the article is for the personal use of the person who imports it or of his dependants, or of some other entitled person;

(ii) in any case where the person entering the United Kingdom intends to remain therein for a period exceeding six months from the date of his entry, the article is on importation declared to the proper officer for clearance.

(2) The following conditions shall be complied with after importation in relation to any article in respect of which relief has been afforded under paragraph 1 of this Order, namely—

(i) the article shall not be, or be offered to be, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom;

(ii) the article shall be exported from the United Kingdom on the departure from the United Kingdom of the person who imported it or of the entitled person to whom it was passed after its importation, but in any event not later than 12 months either from the date of its importation or from the date of the entry into the United Kingdom of the person who imported it, whichever is the earlier date, or in any particular case within such period as the Commissioners may allow.

Provided that in the case of any vehicle in respect of which purchase tax has been remitted under section 23(1) of the Purchase Tax Act 1963(b) and which is

(a) 1968 c. 44. (b) 1963 c. 9.

reimported into the United Kingdom before the date by which the Commissioners, on granting the remission, directed under section 9 of the Finance Act 1967(a) that it should be exported, the date by which the vehicle shall next be exported from the United Kingdom shall not be later than the date so specified for the purposes of the said section 9 and any conditions imposed by the Commissioners under the said section 23(1) on granting the remission shall continue to apply to that vehicle while it is in the United Kingdom.

3. Subject to the provisions of this Order, a person entering the United Kingdom who, at the time of entry,

(*a*) is not resident outside the United Kingdom, and

(*b*) intends finally to leave the United Kingdom within 12 months from the date of that entry,

shall, provided that the total period of his residence in the United Kingdom will not, on the date of his final departure, have exceeded five years, be relieved from payment of duty and purchase tax in respect of any articles imported on the occasion of that entry, except tobacco, spirits (including perfumed spirits), wine, motor vehicles, vessels and aircraft.

4.—(1) Relief under paragraph 3 of this Order shall not be afforded in respect of any article unless—

(i) the article is on importation declared to the proper officer for clearance; and

(ii) the article is for the personal use of that person or of his dependants.

(2) The following conditions shall be complied with after importation in relation to any article in respect of which relief has been afforded under that paragraph, namely—

(i) the article shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom; and

(ii) the article shall be exported from the United Kingdom by that person on his departure from the United Kingdom or within a period of 12 months from the date of importation of the article, whichever is the earlier date.

5. When relief has been afforded under this Order in respect of any article subject to any condition specified in paragraphs 2(2) or 4(2), and that condition is not complied with, the article shall, unless the non-compliance was sanctioned by the Commissioners, be liable to forfeiture.

6. In this Order—

"accompanied baggage", in relation to a person entering the United Kingdom, means baggage which he brings with him when he enters;

"article" includes a set of articles;

"dependant", in relation to a person, means any of the following, that is to say—

(*a*) the wife or husband of that person; and

(*b*) any other person wholly or mainly maintained by him or in his custody, charge or care;

"entitled person" means a person entitled under paragraph 1 of this Order to relief.

(a) 1967 c. 54.

7.—(1) For the purposes of this Order a person shall be treated as resident outside the United Kingdom if, and only if, during the period of 24 months ending on the date of his entry into the United Kingdom he has been so resident for a period of, or for periods together amounting to, not less than 12 months.

(2) Notwithstanding the provisions of the foregoing sub-paragraph, a person may be treated as resident outside the United Kingdom if, after he has left the United Kingdom and has taken up residence outside it for a period exceeding 12 months, he returns temporarily to the United Kingdom within a period of 12 months from the date when he so left, and in relation to such a person the condition in paragraph 2(2)(ii) of this Order shall be read as if a period of 6 months was therein specified in place of 12 months.

8. The Interpretation Act 1889(a) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

9. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 2) Order 1968 and shall come into operation on the 1st November 1968.

30th September 1968.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London, E.C.3.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for relief from duty in respect of personal and household effects, including motor vehicles, imported by temporary visitors to the United Kingdom. It also provides for relief for imported effects of long-term visitors who are about to return home.

(a) 52 & 53 Vict. c. 63.