STATUTORY INSTRUMENTS

1968 No. 1560

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 3) 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 intends to reside in the United Kingdom for a period of not less than 12 months from the date of his entry shall be relieved from payment of duty and purchase tax on articles imported by him, whether or not carried with him or contained in his accompanied baggage.

2.—(1) The articles in respect of which relief shall be afforded under paragraph 1 of this Order are—

(i) clothing (except fur clothing), footwear and household textile articles (except carpets and rugs) of any value;

(ii) articles of any other description, provided the value of each article does not exceed £5;

(iii) articles of any other description or value.

(2) Relief in respect of articles mentioned in sub-paragraphs (1)(i) and (1)(ii) of this paragraph shall not be afforded in respect of any article unless that article has been both owned and used for a period of not less than three months outside the United Kingdom by the person who imports it.

(3) Relief in respect of the articles mentioned in sub-paragraph (1)(iii) of this paragraph shall not be afforded in respect of any article unless that article has been both owned and used for a period of not less than 12 months outside the United Kingdom by the person who imports it.

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

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

(ii) the article is for the personal use of the person who imports it or of his dependants.

(2) The following condition 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—

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 within a period of two years from the date on which such relief was afforded.

(**a**) 1968 c. 44.

4. Subject to compliance with the conditions contained in the next following paragraph, a person entering the United Kingdom who

(i) during the period of twenty-four months ending on the date of his entry into the United Kingdom has been resident outside the United Kingdom for a period of, or for periods together amounting to, not less than twelve months, and

(ii) comes to reside in the United Kingdom for a period of more than twelve months,

shall, in addition to the relief afforded under the foregoing provisions of this Order, be relieved from payment of duty and purchase tax on watches and personal jewellery to a total value of £100, carried with him or contained in his accompanied baggage:

Provided that the relief mentioned in this paragraph shall not be afforded to the same person on more than one occasion.

5.—(1) The conditions referred to in paragraph 4 of this Order are—

(i) that the articles are on importation declared to the proper officer for clearance;

(ii) that any such article has been both owned and used for a period of not less than three months outside the United Kingdom by the person who has imported it;

(iii) that the articles in respect of which relief is to be afforded are for the personal use of the person who imports them.

(2) The following condition shall be complied with after importation in relation to any article in respect of which relief has been afforded under paragraph 4 of this Order namely—

the article in respect of which relief is afforded shall not be, or be offered to be, lent, hired, pledged, given away, exchanged, sold or otherwise disposed of in the United Kingdom within a period of two years from the date on which relief was afforded.

(3) The reference in paragraph 4 to articles to a total value of £100 is a reference either to a single thing the value of which does not exceed £100 or to two or more things the value of which taken together does not exceed £100.

6.—(1) A person entering the United Kingdom who

(i) is to attend a full-time course of study lasting not less than 12 months in the United Kingdom, and

(ii) is, at the time of his entry into the United Kingdom, resident outside the United Kingdom,

shall in addition to the relief afforded under the foregoing provisions of this Order be relieved from payment of duty and purchase tax in respect of any article of his personal effects except tobacco, spirits, wine, motor vehicles, vessels or aircraft, but relief under this paragraph shall not be afforded in respect of more than one article of any description.

Provided always that a person entitled to relief under this paragraph shall, notwithstanding the provisions of paragraph 10 of this Order, continue to be so entitled while he continues to attend a course of study in the United Kingdom.

(2) Relief in respect of any article mentioned in this paragraph shall not be afforded unless—

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

(ii) the article is for the personal use of the person in question.

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

(i) the article shall be produced to the proper officer on demand;

(ii) 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;

(iii) the article shall be exported from the United Kingdom by the person to whom relief was afforded, on or before the termination of his course of study in the United Kingdom.

7.—(1) Subject to the provisions of this paragraph, a person entering the United Kingdom who at the time of his entry is a member of or of a civilian component of either—

(i) a visiting force to which the Visiting Forces Act 1952(a) applies (including any headquarters or organisation designated by Order in Council under the International Headquarters and Defence Organisations Act 1964(b)), or

(ii) a visiting force of Burma or of South Africa,

(in this Order called the "member") shall be afforded relief from payment of duty and purchase tax on articles imported by him.

(2) The articles in respect of which relief shall be afforded under this paragraph are

(i) motor vehicles, wherever manufactured, and

(ii) any other articles manufactured outside the United Kingdom.

(3) Relief under this paragraph shall not be afforded in respect of any article (except a motor vehicle) unless—

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

(ii) the article was owned, used or ordered by the member outside the United Kingdom before the date of his entry into the United Kingdom;

(iii) the article is for the personal use of the member who imports it or of his dependant; and

(iv) the article is imported into the United Kingdom before the end of a period of three months beginning on the date of the first arrival in the United Kingdom either of the member who imports it or of his dependant.

(4) The conditions in sub-paragraph (3)(ii) and (iv) of this paragraph do not apply in the case of a member of a visiting force of Canada or of the United States of America.

(5) Save as is provided by sub-paragraph (6) of this paragraph, relief under this paragraph in respect of a motor vehicle shall be afforded in respect of one such vehicle, provided that neither the member claiming relief nor the wife, or husband, of that member has in the United Kingdom any other motor vehicle in respect of which relief has been afforded under any enactment or under any practice.

(a) 1952 c. 67. (b) 1964 c. 5.

(6) In the case of a member of a visiting force of the Federal Republic of Germany or of the Netherlands or of the United States of America who is accompanied by his wife or her husband, sub-paragraph (5) of this paragraph shall be read as if two motor vehicles were there specified instead of one.

(7) The following conditions shall be complied with after importation in relation to any article in respect of which relief has been afforded under this 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 otherwise than to another member entitled to relief under this paragraph;

(ii) the article shall be exported from the United Kingdom not later than the termination of the member's tour of duty in the United Kingdom.

8. Where relief has been afforded under this Order in respect of any article subject to any condition mentioned in paragraphs 3(2), 5(2), 6(3) and 7(7) and that condition is not complied with, the article shall, unless the non-compliance was sanctioned by the Commissioners, be liable to forfeiture.

9. 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, but does not include any tobacco, spirits or wine;

"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.

10. 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.

11. Section 258 of the Customs and Excise Act 1952(**a**) (valuation of goods) shall apply for the purposes of this Order.

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

13. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 3) 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.

(**a**) 1952 c. 44. (**b**) 52 & 53 Vict. c. 63.

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 residents of the United Kingdom, those taking up residence, students, and members of visiting forces.