STATUTORY INSTRUMENTS

1968 No. 1561

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 4) 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.—(1) In respect of personal effects to a total value of £25, being dutiable goods or chargeable goods within the meaning of the Purchase Tax Act 1963(b), carried with, or contained in the accompanied baggage of, a person entering the United Kingdom, the aggregate amount payable by way of duty and purchase tax thereon shall, unless the person concerned requests otherwise, be

(*a*) 16⅔ per cent of the value thereof in the case of

(i) goods which qualify for Commonwealth preference or a Convention rate of duty, or a rate of duty applicable to goods of the Republic of Ireland, or which would so qualify if consigned to the United Kingdom from a place in the Commonwealth preference area, the Convention area or the Republic of Ireland as the case may be; and

(ii) goods chargeable only with purchase tax; and

(*b*) 33⅓ per cent of the value thereof in the case of other goods.

(2) This paragraph shall not apply to spirits, wine, tobacco, mechanical lighters, photographic cameras, image projectors, optical lenses, watches and radio receivers.

(3)(*a*) The reference in this paragraph to effects to a total value of £25 is a reference either to a single thing the value of which does not exceed £25 or to two or more things the value of which taken together does not exceed £25.

(*b*) The total value of £25 shall be determined in relation to personal effects on which duty is payable after any other reliefs have been afforded.

2. Any personal effects of a person entering the United Kingdom in respect of which he is not either afforded relief from payment of duty and purchase tax by virtue of any Order made under section 7 of the Finance Act 1968(a) or entitled by virtue of this Order to pay duty and tax at aggregate rates shall, on importation by him, be treated as if they qualified for—

(*a*) Commonwealth preference;

(*b*) a Convention rate of duty; or

(*c*) a rate of duty applicable to goods of the Republic of Ireland

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

in any case in which they do not so qualify by reason only of the fact that they have not been consigned to the United Kingdom from a place in the Commonwealth Preference area or the Convention area or from the Republic of Ireland, as the case may be.

3. In this Order—

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

"Commonwealth preference" and "Commonwealth preference area" have the same meanings respectively as in the Import Duties Act 1958(**a**);

"Convention area" and "Convention rate of duty" have the same meanings respectively as in the European Free Trade Association Act 1960(**b**).

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

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

6. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 4) Order 1968 and shall come into operation on 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 a simplified method of assessing customs duty and purchase tax on personal effects imported in passengers' baggage. It also waives, in respect of personal effects imported in baggage, the normal rule whereby a preferential rate of customs duty can only be claimed if the goods concerned are consigned direct from the preference country.

(**a**) 1958 c. 6.
(**b**) 1960 c. 19.
(**c**) 1952 c. 44.
(**d**) 52 & 53 Vict. c. 63.