STATUTORY INSTRUMENTS

# 1989 No. 1898

# CUSTOMS AND EXCISE

## The Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989

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| *Made - - - -* | *16th October 1989* |
| *Laid before the House of Commons* | *20th October 1989* |
| *Coming into force -* | *13th November 1989* |

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 13 and 17(1) 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 Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989 and shall come into force on 13th November 1989.

**2.** In this Order–

"private vehicle" means any road vehicle other than one which–

(a) by its type of construction and equipment, is designed for and capable of transporting goods or more than 9 persons, including the driver; or

(b) is for a special purpose other than transport;

"standard fuel tank" means–

(a) the tank, permanently fitted by the manufacturer to a vehicle and to all vehicles of that type, supplying fuel directly for propulsion and, where appropriate, refrigeration; and

(b) a gas tank fitted to a vehicle designed for the direct use of gas as a fuel;

"vehicle" means any motor vehicle.

**3.** A person entering the United Kingdom shall not be required to pay any excise duty chargeable on the importation of fuel and lubricants contained in a vehicle imported by and with him on condition that–

(a) the fuel is contained in the standard fuel tank of the vehicle; and

(b) the fuel and lubricants are used only in the vehicle and are not removed from the vehicle except–

(i) temporarily, in order to facilitate repair; or

(ii) permanently, in order to be destroyed; and

(a) 1979 c.3; section 13 was amended by section 15 of the Finance Act 1984 (c.43); section 18 applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c.2).

(c) the lubricants are of a type and quantity necessary for the normal operation of the vehicle during its journey.

**4.** A person entering the United Kingdom shall not be required to pay any excise duty chargeable on the importation of fuel contained in a portable tank carried in a private vehicle imported by and with him on condition that–

(a) the total quantity of fuel carried in such a tank in the vehicle does not exceed ten litres; and

(b) the fuel is used only in the vehicle.

**5.** The relief granted by this Order is without prejudice to any other relief.

New King's Beam House,
22 Upper Ground,
London SE1 9PJ

16th October 1989

*P. G. Wilmott*
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides for relief from excise duty on hydrocarbon oils of ready use fuel and lubricants carried for the propulsion unit and any refrigeration equipment fitted to motor vehicles (including railway engines) imported by and with any persons entering the United Kingdom.

It implements existing international agreements and complies with Council Directive 85/347/EEC (OJ No.L183, 16.7.85, p.22).

Paragraph 2 identifies the type of tank in which the oil must be carried and includes gas fuelled vehicles in the provisions.

Paragraph 3 grants the relief and stipulates the conditions to be observed to qualify for relief.

Paragraph 4 provides for relief from excise duty on fuel in a portable tank carried in a private vehicle and stipulates conditions.

Similar provisions relating to VAT are contained in the Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212). Those relating to customs duty are contained in Council Regulation (EEC) No. 918/83 (OJ No.L105, 23.4.83, p.1) Title XXVII.

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