STATUTORY INSTRUMENTS

1980 No. 1012

CUSTOMS AND EXCISE

The Excise Duties (Relief on Small Consignments) Regulations1980

Made - - - -	18*th July* 1980
Laid before Parliament	25*th July* 1980
Coming into Operation	15*th August* 1980

The Commissioners of Customs and Excise, being a department designated **(a)** for the purposes of section 2(2) of the European Communities Act 1972**(b)** in relation to excise matters of the European Communities, in exercise of the powers conferred upon them in that behalf, hereby make the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Relief on Small Consignments) Regulations 1980 and shall come into operation on 15th August 1980.

Relief from excise duty

2.—(1) Subject to the provisions of these Regulations, no excise duty is payable on the importation of goods forming part of a small consignment of a non-commercial character.

(2) In these Regulations "small consignment" means a consignment (not forming part of a larger consignment) containing goods with a value for customs purposes not exceeding—

(*a*) £40 in the case of a consignment from a member State;

(*b*) £20 in any other case.

(3) For the purposes of these Regulations a consignment is of a non-commercial character only if the following requirements are met, namely—

(*a*) it is consigned by one private individual to another;

(*b*) it is not imported for any consideration in money or money's worth;

(*c*) it is intended solely for the personal use of the consignee or that of his family and not for any commercial purpose.

(a) S.I. 1980/865.

(b) 1972 c. 68.

Conditions of relief

3.—(1) In the case of goods consigned from another member State, no relief shall be given under these Regulations unless the goods were acquired in the Economic Community subject to the taxation normally imposed in the domestic market of a member State and without relief from excise duty or turnover tax chargeable there.

(2) In the case of goods consigned from a country which is not a member State, no relief shall be given under these Regulations unless the consignment is of an occasional nature.

Quantitative restriction on relief for certain goods

4. Where a small consignment of a non-commercial character contains goods of any of the following descriptions, namely—

(*a*) tobacco products (being cigarettes, cigars or smoking tobacco);

(*b*) alcoholic beverages (being spirits or wine); or

(*c*) perfumes or toilet waters,

in excess of the quantity shown in relation to goods of that description in the Schedule to these Regulations, no relief under these Regulations shall be given in respect of any goods of that description contained in that consignment.

Relief not applicable to travellers' baggage

5. These Regulations do not apply to goods contained in the baggage of a person entering the United Kingdom or carried with such a person.

C. Freedman,
Commissioner of Customs and Excise.

18th July 1980.

King's Beam House,
Mark Lane,
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SCHEDULE *(Regulation 4)*

(1) Tobacco products—	
cigarettes	50
or	
cigarillos (cigars with a maximum weight each of 3 grammes)	25
or	
cigars	10
or	
smoking tobacco	50 grammes
(2) Alcoholic beverages—	
distilled beverages and spirits of an alcoholic strength exceeding 22% alcohol by volume	¼ bottle (not exceeding ·25 litre)
or	
distilled beverages and spirits and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22% alcohol by volume; sparkling and fortified wines	1 bottle (not exceeding 1 litre)
or	
still wines	2 litres
(3) Perfumes	50 grammes
or	
toilet waters	·25 litre or 8 ounces

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations are made under the provisions of the European Communities Act 1972. They provide for the admission into the United Kingdom without payment of excise duty of certain small non-commercial consignments of goods sent from abroad by a private individual to another private individual in the United Kingdom for the personal or family use of the recipient. The Regulations give effect to Council Directive No. 74/651/EEC dated 19th December 1974 (O.J. No. L 354, 30.12.74, p. 57) as amended by the Second Council Directive No. 78/1034/EEC dated 28th December 1978 (O.J. No. L 366, 28.12.78, p .33) and to Council Directive No. 78/1035/EEC also dated 28th December 1978 (O.J. No. L 366, 28.12.78, p. 34). The Regulations restrict the relief that may be given in respect of tobacco products, alcoholic beverages, perfumes and toilet waters to the quantities of those goods set out in the Schedule. These reliefs came into force on 1st January 1979 but until now they have been allowed on an extra-statutory basis.