STATUTORY INSTRUMENTS

2026 No. 981

EXCISE

The Travellers' Allowances (Amendment) Order 2026

Approved by the House of Commons

Made - - - - at 9.00 a.m. on 7th September 2026

Laid before the House of Commons at 5.00 p.m. on 7th September 2026

Coming into force in accordance with article 1

The Commissioners for His Majesty's Revenue and Customs(**a**) make this Order in exercise of the powers conferred by section 13(1) and (3) of the Customs and Excise Duties (General Reliefs) Act 1979(**b**).

Citation and commencement

1.—(1) This Order may be cited as the Travellers' Allowances (Amendment) Order 2026.

(2) This article and articles 2, 4, and 5 come into force on 1st October 2026.

(3) Article 3 comes into force immediately after the coming into force of regulation 42 of the Vaping Products (Production, Duty Stamps and Commencement) Regulations 2026(**c**).

Amendments to the Travellers' Allowances Order 1994

2. The Travellers' Allowances Order 1994(**d**) is amended in accordance with articles 3 to 5.

3. In article 4 for "alcoholic beverages, alcohol" substitute "alcoholic products"(**e**).

4. In Schedule 1—

(a) omit paragraphs 1, 2, and 3;

(b) in the table—

(i) in the column headed "Description"—

(**a**) Section 18(2) of the Customs and Excise Duties (General Reliefs) Act 1979 (c. 3) has the effect that where section 13 refers to "the Commissioners", those words bear the same meaning as in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of that Act, as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), provides that "the Commissioners" means the Commissioners for His Majesty's Revenue and Customs.

(**b**) 1979 c. 3; section 13(1) and 13(3) were amended by paragraph 131(2) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22); section 13(3)(a) was amended by paragraph 8 of Schedule 1 to the Finance (No. 2) Act 1992 (c. 48); section 13(3)(b) was amended retrospectively by section 15 of the Finance Act 1984 (c. 43).

(**c**) S.I. 2026/331.

(**d**) S.I. 1994/955; relevant amending instruments are S.I. 2008/3058, S.I. 2020/1412, S.I. 2025/96.

(**e**) Article 1A of the Travellers' Allowances Order 1994 specifies that excise goods means any goods chargeable with excise duty by Part 2 of the Finance (No. 2) Act 2023 (c. 30). "Alcoholic product" is defined at section 44 of that Act.

(aa) for “Alcoholic beverages and alcohol, other than beer and still wine” substitute “Alcoholic products other than beer, cider, and wine”;

(bb) after “Beer” insert “or cider”;

(cc) for “Still wine” substitute “Wine”;

(ii) in the column headed “Quantity”—

(aa) in the entry for alcoholic products other than beer, cider and wine (as redescribed by sub-paragraph (b)(i)(aa)), for “alcohol and alcoholic beverages”, in both places those words occur, substitute “alcoholic products”;

(bb) in Note (f) for “alcohol and alcoholic beverages” substitute “alcoholic products”;

(cc) in Note (g) for “alcohol and alcoholic beverage”, in both places it occurs, substitute “alcoholic product”.

5. In Schedule 2, in the table—

(a) in the column headed “Description”—

(i) for the heading “Alcoholic beverages and alcohol” substitute “Alcoholic products”;

(ii) for “Still wine” substitute “Wine”;

(iii) Omit “Sparkling wine”;

(b) in the column headed “A: Rate of Excise Duty”, omit “£3.40 per litre” in the second place that it occurs.

(c) in the column headed “B:Upper threshold”—

(i) omit “60 litres”;

(ii) for “20 litres” in the first, second and third place that it occurs substitute “110 litres”.

Helen Pickles
Myrtle Lloyd
Two of the Commissioners for His Majesty’s Revenue and Customs
HM Revenue and Customs

At 9.00 a.m. on 7th September 2026

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Travellers' Allowances Order 1994 (S.I. 1994/955), which provides for tax and duty free allowances for goods a traveller brings into the United Kingdom in personal luggage. This instrument is only effective in respect of goods brought into Great Britain from outside the United Kingdom. In Northern Ireland the Travellers' Allowances Order 1994 has effect as it did immediately before IP completion day, with modifications made by the Travellers' Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1619).

This Order amends the terminology used in the Travellers' Allowances Order 1994 to conform with the terminology used to describe alcoholic products in the Finance (No. 2) Act 2023 (c. 30) and to more closely align with travellers' behaviour and expectations when using the duty free allowances. These changes have the effect of increasing the maximum amount of relief available in some cases, but reducing it in others depending on the combinations of products brought back into the United Kingdom.

A Tax and Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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