
STATUTORY INSTRUMENTS

1992 No. 3193

CUSTOMS AND EXCISE

**The Customs and Excise Duties (Personal Reliefs
for Goods Permanently Imported) Order 1992**

Approved by the House of Commons

Made - - - - 16th December 1992
Laid before the House of
Commons - - - 17th December 1992
Coming into force 1st January 1993

**THE CUSTOMS AND EXCISE DUTIES (PERSONAL RELIEFS
FOR GOODS PERMANENTLY IMPORTED) ORDER 1992**

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation
3. Rules for determining where a person is normally resident
4. Supplementary

PART II

PROVISIONS COMMON TO CERTAIN RELIEFS

5. Property may be in separate consignments
6. Condition as to security for certain importations
7. Restriction on disposal without authorisation

PART III

PROVISIONS COMMON TO ALL RELIEFS

8. Goods to be declared for relief
9. Fulfillment of intention to be a condition
10. Enforcement

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART IV

PERSONS TRANSFERRING THEIR NORMAL RESIDENCE FROM A THIRD COUNTRY

11. (1) Subject to the provisions of this Part, a person...
12. Supplementary

PART V

ADDITIONAL RELIEF FOR PROPERTY IMPORTED
ON MARRIAGE FROM A THIRD COUNTRY

13. Relief
14. Wedding gifts
15. Time limit for relief

PART VI

PUPILS AND STUDENTS

16. Relief for scholastic equipment

PART VII

HONORARY DECORATIONS, AWARDS AND GOODWILL GIFTS

17. Relief for honorary decorations and awards
18. Relief for gifts received by official visitors in a third country
19. Relief for gifts brought by official visitors
20. Supplementary

PART VIII

PERSONAL PROPERTY ACQUIRED BY INHERITANCE

21. Relief for legacies imported from a third country

PART IX

REVOCATION

22. The following statutory instruments are revoked— The Customs and Excise...

SCHEDULE —

1. Beverages containing alcohol.
2. Tobacco products.
3. Any motor road vehicle which, by its type of construction...
4. Articles, other than portable instruments of the applied or liberal...
5. Stocks of new materials and finished or semi-finished products.
6. Livestock and stocks of agricultural products exceeding the quantities appropriate...

Explanatory Note