
STATUTORY INSTRUMENTS

1992 No. 3193

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

PART III

PROVISIONS COMMON TO ALL RELIEFS

Goods to be declared for relief

8.—(1) A person shall not be entitled to relief from payment of duty or tax in respect of any goods under any Part of this Order unless the goods are declared for relief to the proper officer.

(2) For the purposes of this Order, the expression “declared for relief” shall refer to the act by which a person applies for relief on importation of the goods or on their removal from another customs procedure and includes, as the case may be, any declaration under section 78 of the Customs and Excise Management Act 1979(1), or any entry under the Postal Packets (Customs and Excise) Regulations 1986(2), the Excise Warehousing (Etc.) Regulations 1988(3), or regulation 5 of the Customs Controls on Importation of Goods Regulations 1991(4), or any entry required by Article 40 of Commission Regulation (EEC) No. 2561/90(5).

Fulfillment of intention to be a condition

9. Where relief from payment of duty or tax is afforded under any Part of this Order subject to a specified intention on the part of a person in relation to his becoming normally resident in the United Kingdom, or the use of the goods in respect of which relief is afforded, it shall be a condition of the relief that such intention be fulfilled.

Enforcement

10. Where relief from payment of duty or tax has been afforded under any Part of this Order and subsequently the Commissioners are not satisfied that any condition subject to which such relief was afforded has been complied with, then, unless the Commissioners sanction the non-compliance, the duty or tax shall become payable forthwith by the person to whom relief was afforded (except to the extent that the Commissioners may see fit to waive payment of the whole or any part thereof) and the goods shall be liable to forfeiture.

(1) 1979 c. 2; section 78 was amended by the Isle of Man Act 1979 (c. 58), section 13, Schedule 1, paragraph 18.

(2) S.I. 1986/260 amended by S.I. 1986/1019.

(3) S.I. 1988/809.

(4) S.I. 1991/2724.

(5) OJ No. L246, 10.9.1990, p. 1. This Regulation has been amended by Commission Regulation (EEC) No. 2485/91 (OJ No. L228, 17.8.1991, p. 34).