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STATUTORY INSTRUMENTS

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**2006 No. 3157**

**CUSTOMS  
EXCISE  
VALUE ADDED TAX**

**The Customs and Excise Duties (Travellers’  
Allowances and Personal Reliefs)(New  
Member States)(Amendment) Order 2006**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>28th November 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th November 2006</i>
<i>Coming into force</i>	- -	<i>1st January 2007</i>

The Commissioners for Her Majesty’s Revenue and Customs make the following Order in exercise of the powers conferred by section 13(1) and (3) of the Customs and Excise Duties (General Reliefs) Act 1979(1):

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(1) 1979 c.3; section 13 was amended by the Finance Act 1984 (c.43), section 15 and by the Finance (No 2) Act 1992 (c.48), Schedule 1, paragraph 8 and Schedule 3, paragraph 93; section 18(2) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c.2) (as amended by the Commissioners for Revenue and Customs Act 2005 (c.11), Schedule 4, paragraph 22). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50 (1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.