
STATUTORY INSTRUMENTS

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

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

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):

1. This Order may be cited as the Customs and Excise Duties (Travellers’ Allowances and Personal Reliefs)(New Member States)(Amendment) Order 2006 and comes into force on 1st January 2007.
2. The Customs and Excise Duties (Travellers’ Allowances and Personal Reliefs)(New Member States) Order 2004(2) is amended as follows.
3. After article 6 insert—

“7.—(1) The references to Council Directive [77/388/EEC](#) and Council Directive [92/12/EEC](#) contained in the Orders listed in article 6 above are to be construed as references to those instruments as amended, modified or otherwise affected by the Act concerning the

(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.

(2) [S.I. 2004/1002](#).

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conditions of accession of the Republic of Bulgaria and Romania and the adjustments to the treaties on which the European Union is founded⁽³⁾.

(2) Paragraph 1 above has no effect in relation to article 21 of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992.”.

4. At the end of the Schedule add—

“Bulgaria	200 Cigarettes	31st December 2009”
Romania		

28th November 2006

Paul Gray
Mike Hanson
Two of the Commissioners for Her Majesty’s
Revenue and Customs

(3) OJ No L 157, 21.6.05, p 203.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order and the [Excise Duty Points \(Etc.\)\(New Member States\)\(Amendment\) Regulations 2006 \(S.I.2006/ 3159\)](#) give effect to derogations contained in the Act concerning the Accession of the Republic of Bulgaria and Romania to the European Union (“the new member States”)(4). Existing member States may maintain quantitative limits on the amount of cigarettes which may be brought into their territory, without further excise duty payment, from the new member States which have obtained derogations from Council Directive [92/79/EEC](#) (regarding the approximation of taxes on cigarettes)(5).

This Order comes into force on 1st January 2007.

Article 3 inserts a new article 7 into the Customs and Excise Duties (Travellers’ Allowances and Personal Reliefs)(New Member States) Order 2004 ([S.I. 2004/1002](#)). Paragraph 1 of this new article updates references to Council Directive [77/388/EEC](#)(6) and Council Directive [92/12/EEC](#)(7) in the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 (“the 1992 Order”)(8) and the Travellers’ Allowances Order 1994 (9). The territorial application of the Orders is defined by reference to the territorial application of the Directives. From 1st January 2007 the Directives will apply to the new member States. Paragraph 2 disapplies the effect of this in relation to article 21 of the 1992 Order (relief for legacies imported from third countries) as the reference in this case is updated by the [Relief for Legacies Imported from Third Countries \(Application\) Order 2006 \(S.I.2006/ 3158\)](#).

Article 4 amends the Schedule to the Customs and Excise Duties (Travellers’ Allowances and Personal Reliefs)(New Member States) Order 2004 so as to grant relief from excise duty on relevant tobacco products acquired in specified country and which are transported to the United Kingdom by the person who acquired them. The specified countries are set out in Column 1 of the Schedule and the nature and quantity of the products to which the relief applies are, in relation to each specified country, listed opposite that country in column 2 of the Schedule. The relief, in relation to each specified country, applies on or before the date shown opposite that country in Column 3 of the Schedule.

(4) OJ No L 157, 21.6.05, p 203. See paragraph 2 of Chapter 6 of Annex VI and paragraph 2 of Chapter 7 of Annex VII to the Act of Accession.

(5) OJ No L 316, 31.10.92, p 8 as amended by Council Directive [1999/81/EC](#) and Council Directive [2002/10/EC](#).

(6) OJ No L 145, 13.6.77, p 1; Article 3 was replaced by Article 1(1) of Council Directive [91/680/EEC](#) (OJ No L 376, 31.12.91, p 1), relevant amendments made by Council Directive [92/111/EEC](#) (OJ L 384, 30.12.92, p 47) and Annex II and Protocol No 3 to the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded(OJ No L 236, 23.9.03, p 33). Article 3 of the Directive gives a description of the Directive’s territorial application; that description includes a reference to Article 227 (now 299) of the EC Treaty; paragraph 1 of Article 299 has been amended by Article 17 of the Act of Accession referred to in article 3 of this Order.

(7) OJ No L 76, 23.03.92, p 1; relevant amendments made by Article 19 of, and Protocol No 3 to, the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded(OJ No L 236, 23.9.03, p 33). Article 2 of the Directive gives a description of the Directive’s territorial application; that description includes a reference to Article 227 (now 299) of the EC Treaty; paragraph 1 of Article 299 has been amended by Article 17 of the Act of Accession referred to in article 3 of this Order.

(8) [S.I. 1992/3193](#).

(9) [S.I. 1994/955](#), to which there are amendments not relevant to this Order.

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A transposition note setting out how this Order affects the implementation of the requirements of Council Directive [92/12/EEC](#) is available at www.hmrc.gov.uk.

A Regulatory Impact Assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.