



CUSTOMS AND EXCISE ACTS (APPLICATION) ACT 1975

EXCISE DUTIES (SMALL NON-COMMERCIAL CONSIGNMENTS) RELIEF  
(AMENDMENT) REGULATIONS (APPLICATION) ORDER 1990

In exercise of the powers conferred on the Treasury by section 1 of the Customs and Excise Acts (Application) Act 1975(a), and all other powers enabling it in that behalf, the following Order is hereby made:-

Citation, commencement and construction

1. (1) This Order may be cited as the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations (Application) Order 1990 and shall be construed as one with the Customs and Excise Acts (Application) Order 1979(b).

(2) Subject to section 1(4) of the Customs and Excise Acts (Application) Act 1975, the applied legislation shall be deemed to have come into force on the 1st January 1990.

Interpretation

2. In this Order, "the applied legislation" means the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1989(c).

Application

3. The applied legislation shall apply to the Island, as part of the law of the Island, subject to the omission in Article 1 of the words from "and shall" onwards.

Made this 31st day of January 1990

Minister for the Treasury

This Order was approved by Tynwald on 20th February 1990

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(a) c.26. (b) G.C. 38/79. (c) S.I. 1989 No. 2253.

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## EXPLANATORY NOTE

(This Note is not part of the Regulations)

Under the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986 certain small consignments of a non-commercial character may be admitted into the Island without payment of excise duty. This Order increases the value of such consignments from £71 to £75 when imported from a member state of the European Community other than the United Kingdom.