



CUSTOMS AND EXCISE ACTS (APPLICATION) ACT 1975

CUSTOMS DUTY (PERSONAL RELIEFS) (AMENDMENT)
(APPLICATION) ORDER 1993

Approved by Tynwald 16th March, 1993

Coming into operation 1st January 1993

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 Customs Duty (Personal Reliefs) (Amendment) (Application) Order 1993 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 operation on the 1st January 1993.

Interpretation

2. In this Order, "the applied legislation" means the Customs Duty (Personal Reliefs) (Amendment) Order 1992(c).

Application

3. The applied legislation shall apply to the Island, as part of the law of the Island, subject to the exceptions, modifications and adaptations specified in Schedule 1.

Revocation

4. The public documents mentioned in Schedule 2 are revoked to the extent specified in the third column of that Schedule.

(a) c.26. (b) G.C. 38/79. (c) S.I. 1992 No. 3192.

Article 3

SCHEDULE 1

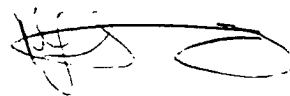
EXCEPTIONS, MODIFICATIONS AND ADAPTATIONS SUBJECT TO WHICH THE CUSTOMS DUTY (PERSONAL RELIEFS) (AMENDMENT) ORDER 1992 (S.I. 1992 No. 3192) SHALL HAVE EFFECT IN THE ISLAND

<u>Article</u>	<u>Subject matter</u>	<u>Exceptions, modifications and adaptations</u>
1.	Commencement.	Omit the words from "and shall" onwards.
7.	Amendment.	For "Paragraphs 8 and" substitute "Paragraph".
9.	Schedule 2.	Before the words "member States" insert "Isle of Man and the".
10.	Schedule 3.	Before the words "member States" insert "Isle of Man and the".
12.	Schedule 6.	Omit.
13.	Revocation.	Omit.

PUBLIC DOCUMENTS REVOKED

<u>G.C. No.</u>	<u>Title</u>	<u>Extent of revocation</u>
1/76.	Customs and Excise Legislation (Application) Order 1976.	Entry 25 of Part III to Schedule 1. Schedule 24.
79/79.	Customs Duty Reliefs (Application) Order 1979.	Entry 1 of Schedule 1. Schedule 2.
5/82.	Customs Duties (Application) Order 1982.	Entry 1 of Schedule 1. Schedule 2.
269/83.	Customs and Excise Duties (Personal Reliefs) (Application) Order 1983.	Entry 2 of Schedule 1. Schedule 3.
265/91.	Customs and Excise Duties (Personal Reliefs) (Application) Order 1991.	Entry 2 of Schedule 1. Schedule 3.

Made this 24th day of February 1993



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This application Order amends the Customs Duty (Personal Reliefs) (No. 1) Order 1968 (as applied in the Isle of Man).

The effect of the amendments is to limit the application of the 1968 Order to affording reliefs (from VAT and excise duties) to travellers arriving from places outside the EC. From 1st January 1993 the reliefs from excise duties which will apply to travellers arriving from member States are set out in the Excise Duties (Personal Reliefs) Order 1992(a). Goods received from member States will no longer be treated as imported for value added tax purposes.

The Order also increases the value of goods that may be imported by travellers (other than crew members) from £32 to £36 following the revalorisation of the E.C.U. rates in October 1992. Certain other enactments which are no longer applicable have been revoked.