



CUSTOMS AND EXCISE DUTIES (GENERAL RELIEFS) ACT 1986

CUSTOMS AND EXCISE (PERSONAL RELIEFS FOR SPECIAL VISITORS) (AMENDMENT) ORDER 2007

Laid before Tynwald

20th February 2007

Coming into operation

1st February 2007

In exercise of the powers conferred on the Treasury by section 11B of the Customs and Excise Duties (General Reliefs) Act 1986^(a), and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation and commencement

1. This Order may be cited as the Customs and Excise (Personal Reliefs for Special Visitors) (Amendment) Order 2007 and comes into operation on 1st February 2007.

Amendment

2. In the definition of the term "warehouse" in article 2 of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1993^(b), after "1986" insert, "the premises in respect of which a person is registered under section 36A or 42 of the Alcoholic Liquor Duties Act 1986^(c), the premises in respect of which a person holds an excise licence under regulation 5 of the Wine and Made-Wine Regulations 1990^(d) or regulation 5 of the Cider and Perry Regulations 1990^(e), or premises registered for the safe storage of tobacco products in accordance with regulations made under section 6(1)(b) of the Tobacco Products Duty Act 1986^(f)."

Made this

19th

day of

January

2007

Minister for the Treasury

(a) 1986 c.40.
(b) S.D. No. 96/93.
(c) 1986 c.35.
(d) S.D. No. 91/90.
(e) S.D. No. 92/90.
(f) 1986 c.39.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into operation on 1st February 2007, amends the Customs and Excise (Personal Reliefs for Special Visitors) Order 1993^(g).

The amendment adds registered beer stores, registered breweries, registered cider premises, licensed wineries, and registered tobacco stores to the definition of the term "warehouse" within the 1993 Order. This will permit supplies of alcoholic beverages and tobacco products to be made from these premises to diplomats, persons of similar status, members of NATO visiting forces and headquarters organisations without payment of excise duty or VAT.

^(g) S.D. No. 96/93.