

Statutory Document No. 1994/0172

*Customs and Excise Duties (General Reliefs) Act 1986***TRAVELLERS' ALLOWANCES ORDER 1994¹**

Laid before Tynwald: 21 June 1994
Coming into Operation: 1 April 1994

In exercise of the powers conferred on the Treasury by section 11(1) and (3) of the Customs and Excise Duties (General Reliefs) Act 1986¹ and of all other powers enabling it in that behalf, the following Order is hereby made:

1 Citation and commencement

This Order may be cited as the Travellers' Allowances Order 1994 and shall be deemed to have come into operation on 1st April 1994.

1A Interpretation

(1) In this Order —

“**excise goods**” means any goods chargeable with excise duty by virtue of any provision of —

- (a) the Alcoholic Liquor Duties Act 1986; or
 - (b) the Tobacco Products Duty Act 1986.
- (2) For the purposes of this Order, goods shall be treated as contained in a person's personal luggage where they are carried with or accompanied by that person or, if intended to accompany that person, were at the time of that person's departure for the Island consigned by that person as personal luggage to the transport operator with whom that person travelled.²

2 Travellers' reliefs³

- (1) Subject to the following provisions of this Order a person shall on entering the Isle of Man be relieved from payment of value added tax and excise duty on goods of the descriptions and in the quantities shown in Schedule 1 to this Order contained in his personal luggage.⁴
- (2) [Revoked]⁵
- (3) [Revoked]⁶

¹ 1986 c.40

3

The reliefs afforded under this Order are subject to the condition that the goods in question, as indicated by their nature or quantity or otherwise, are not imported for a commercial purpose nor are used for such purpose; and if that condition is not complied with in relation to any goods, those goods shall, unless the non-compliance was sanctioned by the Treasury, be liable to forfeiture.⁷

4

No relief shall be afforded under this Order to any person under the age of 17 in respect of tobacco products, alcoholic beverages and alcohol.⁸

5

The instruments of a legislative character mentioned in Schedule 2 are revoked to the extent specified in the third column of that Schedule.

6 **Simplified calculation of excise duty**

- (1) This article has effect for the purposes of calculating the excise duty payable by a person entering the Island on excise goods contained in the person's personal luggage.
- (2) The person may elect for paragraph (3) to apply provided that the upper threshold given in column B of the Table in Schedule 1A and applicable to any of the goods is not exceeded.
- (3) Where this paragraph applies, the sum calculated by applying the rate specified in column A of the Table in Schedule 1A in respect of a description of goods is treated as the amount of excise duty payable on any goods of that description.⁹

MADE 11 MAY 1994

SCHEDULE 1¹⁰

Article 2

Description	Quantity
Goods other than fuel and those described below ¹¹	Total value £390 or less, if the person travelled by air or sea. Total value £270 or less, if the person travelled by way of private pleasure-flying or private pleasure-sea-navigation. Notes:
	(a) [Revoked] ¹²
	(b) Private pleasure-flying or private pleasure-sea-navigation refers to the use of an aircraft or a sea-going vessel by its owner or the person who enjoys its use either through hire or through any other means, for purposes other than commercial and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities. ¹³
	(c) The value of an individual item must not be split up.
	(d) The value of the person's personal luggage if imported temporarily or re-imported following its temporary export, and of medicinal products required to meet the person's personal needs, is excluded from consideration.
	(e) [Revoked] ¹⁴
Alcoholic beverages and alcohol, other than beer and still wine ¹⁵	4 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22% by volume, or undenatured ethyl alcohol of 80% by volume and over; or 9 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22% by volume, Notes:
	(f) Each respective amount represents 100% of the total relief afforded for alcohol and alcoholic beverages.
	(g) For any one person, the relief applies to any combination of the types of alcohol and alcoholic beverage described, provided that the aggregate of the percentages used up from the relief the person is afforded for such alcohol and alcoholic beverage does not exceed 100%.
	(h) [Revoked] ¹⁶
Beer ¹⁷	42 litres or less Notes:
	(i) [Revoked] ¹⁸
Still wine ¹⁹	18 litres or less Notes:
	(j) [Revoked] ²⁰

Tobacco products ²¹	200 cigarettes, or 100 cigarillos, or 50 cigars, or 250 grams of smoking tobacco, or 200 sticks of tobacco for heating	
	Notes:	
	(k)	Each respective amount represents 100% of the total relief afforded for tobacco products.
	(l)	For any one person, the relief applies to any combination of tobacco products provided that the aggregate of the percentages used up from the relief the person is afforded for such products does not exceed 100%.
	(m)	A cigarillo is a cigar of maximum weight 3 grams.
(n)	[Revoked] ²²	

SCHEDULE 1A²³

[Article 6]

SIMPLIFIED CALCULATION OF EXCISE DUTY

Description	A: Rate of Excise Duty	B: Upper threshold
<i>Alcoholic beverages and alcohol -</i>		
Beer	£0.80 per litre	110 litres
Still wine	£2.97 per litre	90 litres
Sparkling wine	£3.81 per litre	60 litres
Cider	£0.40 per litre	20 litres
Sparkling cider of an alcoholic strength not exceeding 5.5% by volume	£0.40 per litre	20 litres
Sparkling cider of an alcoholic strength exceeding 5.5% but less than 8.5% by volume	£2.88 per litre	20 litres
Made-wine	£2.97 per litre	20 litres
Spirits	£10.77 per litre	10 litres
<i>Tobacco products -</i>		
Cigarettes	£347.86 per 1000 cigarettes ²⁴	800 cigarettes
Hand rolling tobacco	£302.34 per kilogram ²⁵	1 kilogram
Other smoking tobacco and chewing tobacco	£144.17 per kilogram ²⁶	1 kilogram
Cigars	£327.92 per kilogram ²⁷	200 cigars
Cigarillos (a cigarillo is a cigar weighing no more than 3 grams each)	£327.92 per kilogram ²⁸	400 cigarillos
Tobacco for heating	£81.07 per 1000 sticks ²⁹	800 sticks ³⁰ .

SCHEDULE 2

PUBLIC DOCUMENTS REVOKED

Article 5

GC / SD No.	Title	Extent of revocation
1/76	Customs and Excise Legislation (Application) Order 1976.	Item 16 of Part III to Schedule 1. Schedules 18 and 23.
79/79	Customs Duty Reliefs (Application) Order 1979.	Item 2 of Schedule 1. Schedule 3.
5/82	Customs Duties (Application) Order 1982.	Item 2 of Schedule 1. Schedule 3.
300/82	Customs Duty (Personal Reliefs) (No. 1) Order 1968 (Amendment) (Application) Order 1982.	The whole Order.
194/84	Customs Duties (Application) (No.2) Order 1984.	Item 1 of Schedule 1. Schedule 2
289/85	Customs Duties (Application) (No.4) Order 1985.	Item 2 of Schedule 1
18/87	Customs Duties (Application) Order 1987.	Item 1 of Schedule 1. Schedule 2
16/90	Customs Duties (Application) Order 1990.	Item 1 of Schedule 1. Schedule 2
264/91	Customs Duty (Personal Reliefs) (Amendment) (Application) Order 1991.	The whole Order.
91/93	Customs Duty (Personal Reliefs) (Amendment) (Application) Order 1993.	The whole Order.

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Art 1A inserted by SD2021/0004.

³ Art 2 heading inserted by SD2021/0004.

⁴ Para (1) amended by SD902/08 and by SD2021/0004.

⁵ Para (2) revoked by SD2021/0004.

⁶ Para (3) inserted by SD902/08 and revoked by SD2021/0004.

⁷ Art 3 amended by SD902/08 and by SD2021/0004.

⁸ Art 4 amended by SD902/08.

⁹ Art 6 inserted by SD2021/0004.

¹⁰ Sch 1 substituted by SD902/08.

¹¹ Item amended by SD896/09 and by SD2021/0004.

¹² Note (a) revoked by SD896/09.

¹³ Note (b) amended by SD2021/0004.

¹⁴ Note (e) revoked by SD2021/0004.

¹⁵ Item amended by SD2021/0004.

¹⁶ Note (h) revoked by SD2021/0004.

¹⁷ Item amended by SD2021/0004.

¹⁸ Note (i) revoked by SD2021/0004.

¹⁹ Item amended by SD2021/0004.

²⁰ Note (j) revoked by SD2021/0004.

²¹ Item amended by SD2021/0004.

²² Note (n) revoked by SD2021/0004.

²³ Sch 1A inserted by SD2021/0004.

²⁴ Entry amended by SD2021/0356 with effect from 27/10/2021 at 18:00.

²⁵ Entry amended by SD2021/0356 with effect from 27/10/2021 at 18:00.

²⁶ Entry amended by SD2021/0356 with effect from 27/10/2021 at 18:00.

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