STATUTORY INSTRUMENTS

# 1965 No. 29

# CUSTOMS AND EXCISE

## The Export Rebates Regulations 1965

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| *Made* - - - - | *13th January* 1965 |
| *Laid before Parliament* | *19th January* 1965 |
| *Coming into Operation* | *20th January* 1965 |

The Commissioners of Customs and Excise in exercise of the powers conferred upon them by section 7 of the Finance (No. 2) Act 1964(a) hereby make the following Regulations:—

**1.** An application for export rebate shall be made to the Collector in a form approved by the Commissioners and containing particulars with respect to such matters as the Commissioners may therein require.

**2.**—(1) Subject to the provisions of Regulation 3 of these Regulations an application may be made in respect of any of the periods prescribed in paragraph (2) of this Regulation in respect of goods which have been exported in the period to which the application relates.

(2) The periods referred to in paragraph (1) of this Regulation are 26th October 1964 to 31st January 1965, 1st February 1965 to 30th April 1965, 1st May 1965 to 30th June 1965 and thereafter a quarter commencing on the 1st July, 1st October, 1st January and 1st April in any year.

Provided that in order to meet the circumstances of any particular case the Commissioners may by agreement with an applicant extend or curtail any period by not more than seven days.

**3.**—(1) An application shall be made not later than three months next following the end of the period to which it relates:

Provided that

(i) where export rebate is claimed by virtue only of the provisions of section 7(8)(b) of the Finance (No. 2) Act 1964(a) (which relates to the minimum export value of goods required to confer entitlement to export rebate in certain circumstances) the applications in respect of two or more periods as the case may be in any year beginning on the 1st October and ending on the 30th September next following may be made not later than three months next following the last of those periods;

(ii) in any case where an application relates only to goods sold or hired out after exportation and which are thereby to be treated as exported under, or for the purposes or in consequence of, a transaction for which the applicant is responsible, such application may be made not later than six months next following the date of the sale or hiring out;

(iii) on the permanent discontinuance of business by a person desiring to claim export rebate, any application in respect of the period in which the discontinuance occurred may be made not later than six months next following the date of the discontinuance.

(a) 1964 c. 92.

(2) The Commissioners may extend the period of time within which an application may be made to meet the circumstances of any particular case.

**4.** In these Regulations the following expressions have the meanings hereby respectively assigned to them:—

" Commissioners " means Commissioners of Customs and Excise,

" Collector " means the Collector of Customs and Excise for the Collection in which the place where the principal accounts of an applicant for export rebate are kept,

" export rebate " means the rebate provided for by section 7 of the Finance (No. 2) Act 1964(a).

**5.** (a) The Interpretation Act 1889(b) applies for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(b) These Regulations may be cited as " The Export Rebates Regulations 1965 " and shall come into operation on the 20th day of January 1965.

13th January 1965

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## EXPLANATORY NOTE

*(This Note does not form part of the Regulations, but is intended to indicate their general purport.)*

These Regulations prescribe how and when applications for export rebate may be made.

(a) 1964 c. 92. (b) 52 & 53 Vict. c. 63.