EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order provides for the continuance under the Import Duties Act, 1958, of the substance of arrangements whereby certain plastic sheeting sent abroad for lamination is, on its return, chargeable with customs duty in respect of the value of the lamination process only.

1959 No. 2026

The Goods for Exhibition (Temporary Importation) Regulations, 1959

Made - - - -	1*st December*, 1959
Laid before Parliament	8*th December*, 1959
Coming into Operation	1*st January*, 1960

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by section forty of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. If any goods are imported into the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that the goods

(A) are owned abroad,

(B) are supplied free of charge for the purpose of being displayed at, or used in connection with the organisation or running of,

(i) any approved trade exhibition, or

(ii) any approved exhibition or approved meeting which is primarily organised—

(*a*) for the benefit of a charitable body recognised as such by the Commissioners, to the funds of which body any profits accruing from such exhibition or meeting will be paid, or

(*b*) to promote any branch of learning, art, craft, sport, or other educational or cultural activity in the United Kingdom, or

(*c*) to promote international friendship by disseminating knowledge of the culture and customs of countries or communities outside the United Kingdom, or

(iii) any approved meeting of representatives of any international organisation or international group of organisations, or

(iv) any approved representative meeting held on the occasion of national or international celebrations, for which the goods are lent free of charge as a token of international friendship,

(C) are intended to be re-exported within the time limit specified in Regulation 5 (if not otherwise disposed of to the satisfaction of the Commissioners), and

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(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

(D) are capable of identification on re-exportation,

and satisfies the Commissioners that the following provisions of these regulations, and such other conditions as may be imposed by the Commissioners, are and will be complied with, the goods may be delivered without payment of duty, and duty shall not be payable so long as the Commissioners continue to be so satisfied.

2. If relief from duty under Regulation 1 is claimed, the importer shall:—

(*a*) specify the exhibition or meeting for which the goods are imported and at which they are to be displayed or used, and the date and place at which the approved exhibition or meeting will be held ;

(*b*) in accordance with the directions of the proper officer, deposit such sum of money or other security as the officer may require to secure the duty and compliance with these Regulations ;

(*c*) produce the goods to the proper officer for examination as required ; and

(*d*) allow the proper officer to fix to the goods such seals and marks of identification as the officer may deem necessary.

3. While in the United Kingdom—

(*a*) save as the Commissioners may allow, the goods shall only be displayed or used at the specified exhibition or meeting and at the date and place specified by the importer under Regulation 2 (*a*) ;

(*b*) the goods and any resultant products shall not be used in any way for hire or reward and shall not be disposed of except in accordance with the provisions of Regulation 5 ;

(*c*) save as the proper officer may allow, the goods shall not be altered nor shall any seals or marks of identification placed thereon under the powers contained in Regulation 2 (*d*) be removed therefrom or altered ;

(*d*) the goods, and any resultant products, shall be produced by the importer at any time the proper officer may require.

4. (*a*) The importer shall keep such records relating to the goods and to any resultant products as the proper officer may require.

(*b*) The importer shall at any time furnish to the proper officer such information and produce all such records as he may have been required to keep and such other documents as the proper officer may require relating to the goods and to any resultant products.

5. Save as the Commissioners may in special circumstances allow, the importer shall export the goods and any resultant products from the United Kingdom not later than fourteen days after the end of the specified exhibition or meeting or six months after the date of the importation of the goods, whichever shall be the earlier:

Provided that, upon prior application being made to them by the importer, the Commissioners may, subject to such conditions as they see fit to impose, permit the goods and any resultant products to be disposed of otherwise than by exportation.

6. The importer shall before the time of exportation produce the goods and any resultant products with the relevant documents to the proper officer for examination as required.

7. In these Regulations,

(*a*) " approved " means approved by the Commissioners for the purpose of these Regulations ;

(*b*) " owned abroad " means owned by a person who, in the opinion of the Commissioners, is resident abroad or whose principal place of business is abroad ;

(*c*) " trade exhibition " includes any trade fair ;

(*d*) " exhibition " includes a series of exhibitions ;

(*e*) " meeting " includes a series of meetings ;

(*f*) " date and place " includes a series of dates and places ;

(*g*) " resultant products " means any articles produced, manufactured or processed as the result of any use of the goods whilst in the United Kingdom.

8. The Interpretation Act, 1889(a), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

9. These Regulations may be cited as the Goods for Exhibition (Temporary Importation) Regulations, 1959, and shall come into operation on the first day of January, 1960.

Dated this 1st day of December, 1959.

A. D. Owen,
Deputy Chairman and Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

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

These Regulations provide for the admission without payment of customs duty and purchase tax of goods which are temporarily imported for display or use at approved exhibitions and meetings held in the United Kingdom.

(a) 52 & 53 Vict. c. 63.