6. In these Regulations—

"resultant products" means any articles produced or manufactured as the result of any use of the goods whilst in the United Kingdom.

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

8. These Regulations may be cited as the Films (Temporary Importation) Regulations, 1958, and shall come into operation on the first day of January, 1959.

Dated this 17th day of December, 1958.

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

King's Beam House,
Mark Lane,
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 relief from duty for exposed cinematograph film, exposed photographic films and plates, and other articles recorded with pictures or sound, which are temporarily imported into the United Kingdom solely for the purpose of being copied, printed, etc. to fulfil export orders.

1958 No. 666

The Hired Vehicles (Temporary Importation) Regulations, 1958

Made - - - -	21*st April*, 1958
Laid before Parliament	25*th April*, 1958
Coming into Operation	1*st May*, 1958

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

PART I

1. If any vehicle, being a road vehicle of a kind specified in Regulation 9 of these Regulations, is imported into any part of the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that—

(*a*) the vehicle is registered outside the United Kingdom,

(*b*) the vehicle is owned by a person whose principal place of business is outside the United Kingdom and whose business includes the letting out of vehicles for hire,

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(a) 52 & 53 Vict. c. 63. (b) 15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.

(*c*) the vehicle has been hired outside the United Kingdom and, if re-hired while in the United Kingdom, will be so re-hired through a person whose business in the United Kingdom includes the letting out of vehicles for hire and whose principal place of business is within the United Kingdom,

(*d*) the vehicle has been hired by a person who is not principally resident in the United Kingdom for use during a temporary stay in the United Kingdom by that person, and

(*e*) the following provisions of this Part of these Regulations and such other conditions as may be imposed by the Commissioners, are and will be complied with,

such vehicle may be delivered without payment of duty and duty shall not be payable so long as the Commissioners continue to be so satisfied.

2. The importer shall at the time of importation—

(*a*) produce the vehicle to the officer for examination,

(*b*) either—

(i) satisfy the officer that security for payment of the duty and for compliance with these Regulations has been given, by producing a carnet for the vehicle issued either to him by name or to the owner of the vehicle, or

(ii) in accordance with the officer's directions deposit such sum of money or give such other security as the officer may require to secure the duty and compliance with these Regulations, and

(*c*) give such additional information relating to the vehicle, the circumstances of its importation and the intended use as the officer may require:

Provided that if the carnet is not issued to the importer by name, the importer shall produce a written authority from a person whose name appears on the carnet authorising him to use the carnet and the vehicle.

3. While in the United Kingdom the vehicle—

(*a*) shall not be (or be offered to be) lent, sold, pledged, hired except in accordance with Regulation 3 (*b*) of these Regulations, given away, exchanged or otherwise disposed of,

(*b*) shall not be re-hired more than once and then only through a person whose business in the United Kingdom includes the letting out of vehicles for hire and to a person not principally resident in the United Kingdom who is making only a temporary stay therein,

(*c*) save as the Commissioners may allow—

(i) shall be operated and used only by or on behalf of the importer or by a person to whom the vehicle has been re-hired in accordance with Regulation 3 (*b*) of these Regulations or by some other person not principally resident in the United Kingdom accompanying the importer or the re-hirer or expressly authorised in writing by the importer or the re-hirer to operate and use the vehicle,

(ii) shall not be operated or used by, or in the service of, any other person and in particular any person who is principally resident in the United Kingdom or whose principal place of business is in the United Kingdom, and

(iii) shall not be used for any industrial or commercial purpose with or without remuneration except as provided in these Regulations.

4. The vehicle shall be re-exported from the United Kingdom—

(*a*) in the case of a vehicle delivered on importation on production of a carnet, before the expiration of the period of validity of the carnet, or

(*b*) in any case, before the expiration of twelve months from the date of importation,

or, if the car has been re-hired in accordance with Regulation 3 (*b*) of these Regulations, when the re-hirer's temporary stay in the United Kingdom comes to an end, whichever is the earlier date, or within such further period as the Commissioners may in special circumstances allow.

5. The person in charge of the vehicle shall at the time of re-exportation—

(*a*) produce the vehicle and the relevant import documents to the officer for examination, and

(*b*) give such additional information and make such declaration relating to the vehicle and the circumstances of its use in the United Kingdom as the officer may require.

PART II

6. If any spare parts or accessories of a vehicle are imported into any part of the United Kingdom other than the Isle of Man by or on behalf of a person who is not principally resident in the United Kingdom, and the importer satisfies the Commissioners that—

(*a*) the spare parts or accessories—

(i) are imported solely for the purpose of repairing a vehicle which has been delivered without payment of duty under the provisions of Part I of these Regulations, and

(ii) will be re-exported in or with the vehicle before the expiration of the period specified in Regulation 4 of these Regulations, and

(*b*) the following provisions of this Part of these Regulations, and such other conditions as may be imposed by the Commissioners, are and will be complied with,

such spare parts or accessories may be delivered without payment of duty, and duty shall not be payable so long as the Commissioners continue to be so satisfied.

7.—(*a*) At the time of importation of such parts or accessories the importer shall, in accordance with the officer's directions, deposit such sum of money or give such other security for securing the duty and compliance with these Regulations and produce such documents and give such information as the officer may require.

(*b*) The spare parts or accessories shall be used solely for the repair of the vehicle.

(*c*) The person in charge of the vehicle shall re-export the spare parts or accessories in or with the vehicle before the expiration of the period specified in Regulation 4 of these Regulations, and

(*d*) At the time of re-exportation, unless the Commissioners otherwise permit, the person in charge of the vehicle shall produce to the officer all such used or defective parts or accessories as have been displaced during the repair of the vehicle by the imported spare parts or accessories, and shall—

(i) re-export such displaced parts or accessories, or

(ii) destroy them under such conditions as the Commissioners may specify, or

(iii) if the Commissioners so permit, abandon them to the Crown.

PART III

8. For the purposes of these Regulations—

(*a*) a person shall be deemed to be not principally resident in the United Kingdom if he has stayed in the United Kingdom for less than six months in a year on an average for either touring or business purposes, irrespective of whether he is the proprietor or lessee of the house or apartment which he occupies in the United Kingdom.

(*b*) the years to be considered in calculating the average mentioned in paragraph (*a*) of this Regulation shall be the two years preceding the date of importation or such other period as the Commissioners may in special circumstances allow.

(*c*) the principal place of business of a person shall be deemed to be the place from which in the opinion of the Commissioners the control of the business is exercised.

9. In these Regulations unless the context otherwise requires—

" carnet " means a carnet de passages en douane or a triptyque which is issued by an association belonging to the Federation Internationale de l'Automobile or the Alliance Internationale de Tourisme and which is covered by a guarantee given to the Commissioners by an approved association established in the United Kingdom ;

" officer " means the proper officer of Customs and Excise ;

" United Kingdom " means the United Kingdom including the Isle of Man ;

" vehicle " means any motor car designed for private use and with seats for not more than eight persons excluding the driver and includes any accessories or component parts of such vehicle required for, and imported in or forming part of, such vehicle, but does not include any accessories or component parts imported separately.

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

11. These Regulations may be cited as the Hired Vehicles (Temporary Importation) Regulations, 1958, and shall come into operation on the 1st day of May, 1958.

Dated this 21st day of April, 1958.

J. E. B. Finlay,
Commissioner of Customs and Excise.

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

EXPLANATORY NOTE

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

These Regulations, made under section 40 of the Customs and Excise Act, 1952, provide for the temporary importation of motor cars which have been hired from a company whose principal place of business is outside the United

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

Kingdom owning the cars for purposes of hire and brought to this country by an overseas resident making a temporary visit, and provide also for any such car to be re-hired in the United Kingdom to another temporary visitor. They are made in pursuance of a decision of the Council of the Organisation for European Economic Cooperation which has been accepted by H.M. Government, and they are complementary to the Private Vehicles (Temporary Importation) Regulations, 1952, (S.I. 1952/2221 (1952 I, p. 761)) and the Commercial Vehicles (Temporary Importation) Regulations, 1952, (S.I. 1952/2222 (1952 I, p. 766)) which relate to the temporary importation respectively of private road vehicles and commercial vehicles.

1958 No. 1642

The Process (Temporary Importation) Regulations, 1958

Made - - - -	1*st October*, 1958
Laid before Parliament	8*th October*, 1958
Coming into Operation	1*st January*, 1959

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**), and that section as applied in relation to goods chargeable with purchase tax on importation into the United Kingdom by subsection (1) of section eleven of the Finance Act, 1944(**b**), as amended by subsection (1) of section fourteen of the Finance (No. 2) Act, 1945(**c**), hereby make the following Regulations:

1. If any goods chargeable on importation with duty under the Import Duties Act, 1958(**d**), or with purchase tax, are imported into any part of the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that—

(*a*) the goods are being imported solely for the purpose of undergoing in the United Kingdom a process which will not change their form or character and of being subsequently exported, and

(*b*) all such conditions as may be imposed by the Commissioners are and will be complied with,

the goods may be delivered without payment of the said duty or tax and neither the said duty nor tax shall be payable so long as the Commissioners continue to be so satisfied.

2. The Process (Temporary Importation) Regulations, 1952(**e**) are hereby revoked.

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

(**a**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (**b**) 7 & 8 Geo. 6. c. 23. (**c**) 9 & 10 Geo. 6. c. 13.
(**d**) 6 & 7 Eliz. 2. c. 6. (**e**) S.I. 1952/2223 (1952 I, p. 770). (**f**) 52 & 53 Vict. c. 63.