1952 No. 2221

The Private Vehicles (Temporary Importation) Regulations, 1952

Made - - - -	*22nd December*, 1952
Laid before Parliament	*23rd December*, 1952
Coming into Operation	*1st January*, 1953

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 all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I

1. If any vehicle, being a road vehicle, or vessel or aircraft 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*) he is not principally resident in the United Kingdom,

(*b*) he intends to make only a temporary stay in the United Kingdom, and

(*c*) 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,

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

Provided that no vehicle may be so delivered without payment of duty if the vehicle is principally kept in the United Kingdom or if the importer principally keeps in the United Kingdom any vehicle so delivered.

2. The importer shall at the time of importation—

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

(*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 the importer by name or to another person not principally resident in the United Kingdom, or

(ii) deposit in accordance with the officer's directions such sum of money or 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 the person to whom the carnet was issued authorising the importer to use the carnet and the vehicle.

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

3. While in the United Kingdom the vehicle—

(*a*) shall not be (or be offered to be) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of and shall not be used for the transport of persons for remuneration, and

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

(i) shall be operated and used only by the importer or by some other person not principally resident in the United Kingdom accompanying him or expressly authorised in writing by him 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 any company or firm whose principal place of business is in the United Kingdom, and

(iii) shall not be used for any industrial or commercial purpose, either with or without remuneration.

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,

(*b*) in the case of a vehicle delivered on importation on security by deposit of a sum of money or otherwise, before the expiration of a period of twelve months from the date of importation,

or when the importer'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 importer 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 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. The importer shall—

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

(*b*) use the spare parts or accessories solely for the repair of the vehicle,

(*c*) 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, 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

(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*) a vehicle shall be deemed to be principally kept in the United Kingdom if it is kept in the United Kingdom for six months or more in a year on an average.

(*c*) an importer shall be deemed to keep a vehicle principally in the United Kingdom if he keeps in the United Kingdom any vehicle or vehicles which has or have been delivered without payment of duty under these Regulations or under any of the Regulations specified in Regulation 11 of these Regulations, for an aggregate period of six months or more in a year on an average.

(*d*) the principal place of business of a company or firm shall be deemed to be the place from which in the opinion of the Commissioners the control of the business is exercised.

(*e*) the years to be considered in calculating the averages mentioned in paragraphs (*a*), (*b*) and (*c*) 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.

9. In these Regulations unless the context otherwise requires—

(*a*) " 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, the Alliance Internationale de Tourisme or the Federation Aeronautique Internationale, and which is covered by a guarantee given to the Commissioners by an approved association established in the United Kingdom ;

(*b*) " officer " means the proper officer of Customs and Excise ;

(*c*) " United Kingdom " means the United Kingdom including the Isle of Man ;

(*d*) " vehicle " means—

(i) any motor car, motor bicycle, motor tricycle, caravan or trailer, designed for private use, or

(ii) any boat, yacht, launch, ship or other similar craft, designed for private use, or

(iii) any aeroplane, airship, balloon, flying machine or glider,

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. The Aircraft (Temporary Importation) Regulations, 1949(**b**), the Road Vehicles (Temporary Importation for Touring) Regulations, 1949(**c**), and the Vessels (Temporary Importation) Regulations, 1949(**d**), are hereby revoked.

12. These Regulations may be cited as the Private Vehicles (Temporary Importation) Regulations, 1952, and shall come into operation on the first day of January, 1953.

Dated this 22nd day of December, 1952.

C. W. Hardisty,
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 forty of the Customs and Excise Act, 1952, provide for the temporary importation of private road vehicles, vessels and aircraft without payment of customs duty and purchase tax, in accordance with the International Customs Convention on Touring and the Agreement relating thereto, signed in Geneva on the 16th June, 1949. The Regulations replace

the Road Vehicles (Temporary Importation for Touring) Regulations, 1949 ;

the Vessels (Temporary Importation) Regulations, 1949 ; and

the Aircraft (Temporary Importation) Regulations, 1949,

which made similar provision under the Finance Act, 1938, section ten (repealed by the Customs and Excise Act, 1952).

(**a**) 52 & 53 Vict. c. 63.
(**b**) S.I. 1949/2429; 1949 I, p. 1397.
(**c**) S.I. 1949/2431; 1949 I, p. 1404.
(**d**) S.I. 1949/2432; 1949 I, p. 1407.