1952 No. 2223

The Process (Temporary Importation) Regulations, 1952

Made - - - -	22*nd December*, 1952
Laid before Parliament	23*rd December*, 1952
Coming into Operation	1*st 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 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), and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. If any goods chargeable with duty under the Import Duties Act, 1932(d), or under the Ottawa Agreements Act, 1932(e), or with purchase tax on importation into the United Kingdom, 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 with a view to the re-exportation thereof after undergoing a process in the United Kingdom which will not change their form or character, and

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

such goods may be delivered without payment of the said duties or either of them or of any purchase tax chargeable by virtue of their importation.

2. These Regulations may be cited as the Process (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, without payment of Customs charges, of certain goods for processing and re-export. The Regulations replace similar provisions which have been repealed by the Customs and Excise Act, 1952, namely, section thirteen of the Import Duties Act, 1932, Part III of the Second Schedule to the Ottawa Agreements Act, 1932, and subsection (3) of section eleven of the Finance Act, 1944.

(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) 22 & 23 Geo. 5. c. 8.
(e) 22 & 23 Geo. 5. c. 53.