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.

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

Dated this 1st day of October, 1958.

A. D. Owen,
Deputy Chairman and
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 duty chargeable under the Import Duties Act, 1958, or of purchase tax, of certain goods for processing and re-export. The Regulations replace similar provisions relating to duties chargeable under previous enactments and to purchase tax.

ASCERTAINMENT OF CUSTOMS DUTY

1958 No. 2129

The Composite Goods Order, 1958

Made - - - -	*16th December,* 1958
Laid before the House of Commons	*19th December,* 1958
Coming into Operation	*1st January,* 1959

Whereas the Customs Tariff, 1959, has been prescribed by the Import Duties (General) Order, 1958(a), for use in classifying goods for customs purposes, and the composite goods to which this Order applies require to be classified accordingly:

And whereas it appears to the Treasury on the recommendation of the Commissioners of Customs and Excise that, as regards composite goods of any description specified or indicated in this Order (otherwise than in Part III of the First Schedule hereto) which are chargeable in respect of an article contained in them as a part or ingredient with the respective duties of customs so specified, it is inconvenient, and of no material advantage to the revenue

(a) S.I. 1958/973 (Pt. I, p. 454, of this volume).