The Road Vehicles (Temporary Importation for Touring) Regulations, 1949

1949 No. 2431

Made - - - - 24*th December*, 1949
Coming into Operation 1*st January*, 1950

The Lords Commissioners of His Majesty's Treasury in pursuance of section 10 of the Finance Act, 1938(a), hereby make the following Regulations.

1. If any vehicle as defined in Part IV of these Regulations is imported into the United Kingdom by a person who is not principally resident therein and intends to make only a temporary stay therein, such vehicle shall be exempt from duties of Customs if the requirements of either Part I or Part II of these Regulations are observed and so long as the following conditions are fulfilled:—

(*a*) the vehicle while in the United Kingdom shall not be lent, sold, hired, given away, exchanged or used for the transport of persons for remuneration or for the industrial or commercial transport of goods with or without remuneration;

(*b*) the vehicle shall be exported,

(i) where a valid pass-book has been issued in respect of the vehicle by an accredited association, before the expiration of the validity of such pass-book, or

(ii) where no such pass-book has been issued, within twelve months of the date of importation,

or in either case within such further period as the Commissioners may in special circumstances allow;

(*c*) the vehicle shall be produced to the Officer at the time of exportation; and

(*d*) such other conditions as may be imposed by the Commissioners for the protection of the Revenue.

PART I

2. If the person importing the vehicle is a member of an accredited association, or complies with the proviso to this Article, and desires to avail himself of the provisions of this Part, he shall:—

(*a*) at the time of importation produce to the Officer, for the purpose of its being duly signed and stamped, a valid pass-book which has been issued to him by an accredited association and in respect of which all the rules and conditions relating to pass-books have been complied with;

(*b*) at the time of importation satisfy the Officer that the vehicle imported corresponds in all respects with the vehicle described in the pass-book and that the value thereof is correctly stated in the pass-book; and

(*c*) at the time of exportation produce the pass-book and satisfy the Officer that the vehicle to be exported corresponds with the vehicle described in the pass-book.

(a) 1 & 2 Geo. 6. c. 46.

Provided that if the person importing the vehicle produces the pass-book issued by an accredited association but not issued to him, that pass-book shall for the purpose of these Regulations be deemed to have been issued to him if on being required to do so he satisfies the Officer that he has been given authority in writing by the person to whom the pass-book was issued to make use of it for the purpose for which it is produced.

PART II

3. If the person importing the vehicle is not a member of an accredited association or does not comply with the proviso to Article 2 of these Regulations, or does not desire to avail himself of the provisions of Part I of these Regulations, he shall:—

(*a*) at the time of importation, deposit with the Officer at the port or place of importation such sum as the Commissioners may require for securing the duty which would otherwise be payable, or alternatively, in the case of a vehicle imported by land into Northern Ireland, with the approval of the Commissioners, enter into a bond in such form and in such an amount as the Commissioners may require for securing the duty; and

(*b*) at the time of importation deliver to the Officer in duplicate a claim for exemption in the prescribed form.

4. One copy of the said claim shall be returned by the Officer to the importer duly signed and stamped and the importer shall, on making entry of the vehicle for exportation, deliver to the Officer the copy so returned, together with, in the case of final exportation, a claim in writing for the repayment of the sum deposited by him on the importation of the vehicle, or, where a bond has been given in lieu of deposit, for the bond to be cancelled.

5. If the Officer is satisfied that the vehicle entered for exportation corresponds with the vehicle described on the copy of the said claim, and that it will be forthwith finally exported, the sum deposited shall be repaid to the importer, or the bond cancelled, as the case may be.

PART III

6. If any person importing or having imported a vehicle in accordance with these Regulations desires to import separately accessories or component parts required for the repair of such vehicle, he shall:—

(*a*) at the time of importation deposit with the Officer at the port or place of importation such sum as the Commissioners may require for securing the duty;

(*b*) at the time of importation deliver to the Officer in duplicate a claim for exemption in the prescribed form and give such information in relation to the claim as the Commissioners may require;

(*c*) comply with such conditions as may be imposed by the Commissioners;

(*d*) export the articles as part of the said vehicle, or separately, before the expiration of the period of temporary importation allowed in the case of the said vehicle or before the expiration of such further period as the Commissioners may allow; and

(*e*) export, destroy or abandon to the Crown, under such conditions as the Commissioners may prescribe, all goods which have been displaced by the articles so imported.

7. One copy of the said claim shall be returned by the Officer to the importer duly signed and stamped, and the importer shall on making entry of the vehicle for exportation deliver to the Officer the copy so returned together with a claim in writing for the repayment of the sum deposited by him on the importation of the articles. If the Officer is satisfied that the articles so imported have been added to the said vehicle and that the displaced goods have been destroyed or abandoned to the Crown, or have been duly exported or are being exported with the said vehicle, the sum deposited shall be repaid to the importer.

8. If any accessories or component parts imported separately are exported otherwise than as part of the said vehicle, the importer shall on making entry thereof for exportation deliver to the Officer the copy of the claim returned as aforesaid, together with a claim in writing for the repayment of the sum deposited by him on the importation of the articles. If the Officer is satisfied that the articles entered for exportation correspond with the articles described on the copy of the said claim and that they will be exported forthwith, the sum deposited shall be repaid to the importer.

PART IV

9.—(1) For the purposes of these Regulations a person shall be considered as not principally resident in the United Kingdom if he has resided there 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.

(2) The years to be considered in calculating the average period of residence mentioned in paragraph (1) of this Article shall be those which in the opinion of the Commissioners are appropriate to the circumstances of each case.

10. In these Regulations unless the context otherwise requires:—

(1) the expression "vehicle" means a motor car, motor bicycle, motor tricycle, caravan or trailer, 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;

(2) the expression "pass-book" means the carnet de passages en douanes issued under the guarantee of an association or club belonging to the Federation Internationale de l'Automobile or the Alliance Internationale de Tourisme, and a reference to a pass-book includes a reference to the single pass-sheet, known as the triptyque, issued under the said guarantee;

(3) the expression "accredited association" means an association or club belonging to the Federation Internationale de l'Automobile or the Alliance Internationale de Tourisme aforesaid;

(4) the expression "Officer" means the proper Officer of Customs and Excise;

(5) the expression "Commissioners" means the Commissioners of Customs and Excise;

(6) the expression "prescribed" means prescribed by the Commissioners.

11.—(1) The "Road Vehicles (Temporary Importation) Regulations, 1938"(a), are hereby revoked.

(a) S.R. & O. 1938 (No. 826) II, p. 3009.

(2) These Regulations may be cited as the "Road Vehicles (Temporary Importation for Touring) Regulations, 1949".

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

(4) These Regulations shall come into operation on the first day of January, nineteen hundred and fifty.

Dated this twenty-fourth day of December, 1949.

Wm. Hannan,
Richard Adams,

Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

These regulations provide for the temporary importation of touring vehicles 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. They replace similar Regulations made in 1938.

The Vessels (Temporary Importation) Regulations, 1949

1949 No. 2432

Made - - - - 24*th December,* 1949
Coming into Operation 1*st January,* 1950

The Lords Commissioners of His Majesty's Treasury in pursuance of section 10 of the Finance Act, 1938(b), hereby make the following Regulations.

1. If any vessel as defined in Part IV of these Regulations is imported into the United Kingdom by a person who is not principally resident therein and intends to make only a temporary stay therein such vessel shall be exempt from duties of Customs if the requirements of either Part I or Part II of these Regulations are observed and so long as the following conditions are fulfilled:—

(*a*) the vessel while in the United Kingdom shall not be lent, sold, hired, given away, exchanged or used for the transport of persons for remuneration or for the industrial or commercial transport of goods with or without remuneration;

(*b*) the vessel shall be exported,

(i) where a valid pass-sheet has been issued in respect of the vessel by an accredited association, before the expiration of the validity of such pass-sheet or within such further period as the Commissioners may in special circumstances allow;

(ii) where no such pass-sheet has been issued, within such period from the date of importation as the Commissioners may allow;

(a) 52 & 53 Vict. c. 63. (b) 1 & 2 Geo. 6. c. 46.