STATUTORY INSTRUMENTS

1961 No. 1523

CUSTOMS AND EXCISE

The Temporary Importation (Commercial Vehicles and Aircraft) Regulations, 1961

Made - - - -	3*rd August*, 1961
Laid before Parliament	10*th August*, 1961
Coming into Operation	14*th August*, 1961

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), hereby make the following Regulations:

PART I

1. If any vehicle or aircraft is imported into any part of the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that—

(*a*) his principal place of business is outside the United Kingdom,

(*b*) the vehicle or aircraft is registered outside the United Kingdom,

(*c*) the vehicle or aircraft is owned and operated by a person whose principal place of business is outside the United Kingdom,

(*d*) the importation is taking place in the course of a journey which has begun and will end outside the United Kingdom,

(*e*) the purpose of the journey is to use the vehicle or aircraft either—

(i) for the transport of passengers for remuneration or for the industrial or commercial transport of goods from or to a place outside the United Kingdom, or

(ii) for such other purpose as the Commissioners may in special circumstances allow, and

(*f*) 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 or aircraft 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 or aircraft may be so delivered without payment of duty if the vehicle or aircraft is principally kept in the United Kingdom or if the importer principally keeps in the United Kingdom any vehicle or aircraft so delivered.

2. The importer shall at the time of importation—

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

(*b*) produce to the officer all documents in his possession which relate to the ownership or foreign registration of the vehicle or aircraft or which in the opinion of the officer might affect the entitlement to delivery of the vehicle or aircraft without payment of duty,

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

(*c*) if, and as, the Commissioners require, give security for payment of the duty and for compliance with these regulations either—

(i) by producing a carnet for the vehicle or aircraft issued either to the importer by name, or to another person whose principal place of business is outside the United Kingdom, or

(ii) by entering into a bond with sureties acceptable to the officer, or

(iii) by depositing such sum of money or giving such other security as the officer may require,

(*d*) furnish to the officer such documents in such form and containing such particulars as the officer may require.

3. Save as the Commissioners may allow, the vehicle or aircraft while in the United Kingdom—

(*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 purpose of picking up passengers or goods at any place within the United Kingdom for conveyance to another place within the United Kingdom,

(*b*) shall be operated and used only by or on behalf of the owner or operator of the vehicle or aircraft or other person in charge thereof at the time of its importation or by other persons whose principal place of business is outside the United Kingdom who are expressly authorised in writing by the owner or operator of the vehicle or aircraft to operate and use the vehicle or aircraft,

(*c*) shall not be operated or used by, or in the service of, any other person and in particular any person whose principal place of business is in the United Kingdom.

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

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

(*b*) before the expiration of three months from the date of importation, or

(*c*) as soon as the purpose referred to in paragraph (*e*) of Regulation 1 of these Regulations has been served,

whichever is the earliest date, or, in any case,

(*d*) within such period as the Commissioners may allow.

5. The importer shall at the time of re-exportation—

(*a*) produce the vehicle or aircraft and any relevant import documents to the officer, and

(*b*) give such additional information and make such declaration relating to the vehicle or aircraft 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 whose principal place of business is outside the United Kingdom, and the importer satisfies the Commissioners that—

(*a*) the spare parts or accessories—

(i) are imported solely for the purpose of being incorporated in, or used with, a vehicle which has been delivered without payment of duty under the provisions of Part I of these Regulations or under Part I of the Commercial Vehicles (Temporary Importation) Regulations, 1952(a), and

(ii) will be re-exported in, or with, the vehicle before the expiration of the period specified in Regulation 4 of these Regulations which is applicable to that vehicle, 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, if the Commissioners so require, 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 incorporation in, or with, 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 which is applicable to that vehicle, and

(*d*) at the time of re-exportation, unless the Commissioners otherwise permit, produce to the officer all used or defective parts or accessories as have been displaced during the incorporation in, or use with, 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. If any goods of the following descriptions are imported into any part of the United Kingdom other than the Isle of Man for the purposes hereinafter mentioned—

(*a*) spare parts or equipment imported solely for the purpose of being incorporated in, or used with, any aircraft which is—

(i) registered outside the United Kingdom,

(ii) owned and operated by a person whose principal place of business is outside the United Kingdom, and

(iii) used in international air transport services and in compliance with the provisions of Regulation 3 of these Regulations;

(a) S.I. 1952/2222 (1952 I, p. 761).

(*b*) aircraft, special tools, spare parts and equipment imported solely for the purpose of being used in the search for, or in the rescue, examination, repair or salvage of, an aircraft which is of the kind referred to in paragraph (*a*) of this Regulation and which has been accidentally lost or damaged;

and if the importer satisfies the Commissioners that the goods will be re-exported as soon as the purpose for which they were imported has been served or before the expiration of such period as may be allowed by the Commissioners, whichever is the earlier, and that the 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 goods may be delivered without payment of duty, and duty shall not be payable so long as the Commissioners continue to be so satisfied.

PART IV

9. For the purposes of these Regulations—

(*a*) 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;

(*b*) a vehicle or aircraft shall be deemed to be not principally kept in the United Kingdom if during the two years immediately preceding the date of importation of the vehicle or aircraft it has been present in the United Kingdom for less than either—

(i) a total of 365 days, or

(ii) such greater number of days as the Commissioners may in special circumstances allow;

(*c*) an importer shall be deemed not to keep a vehicle or aircraft principally in the United Kingdom if he has kept in the United Kingdom during the two years immediately preceding the date of importation of the vehicle or aircraft in question any other vehicle or aircraft which has been delivered without payment of duty under these Regulations or under the Commercial Vehicles (Temporary Importation) Regulations, 1952, for an aggregate period of less than either—

(i) a total of 365 days, or

(ii) such greater number of days as the Commissioners may in special circumstances allow.

10. In these Regulations unless the context otherwise requires—

"aircraft" means any aeroplane, airship, balloon, flying machine or glider which is designed for the transport of persons for remuneration or the industrial or commercial transport of goods and also includes any accessories or component parts of any aircraft required for and imported in, or forming part of, such aircraft but does not include any accessories or component parts imported separately;

"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;

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

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

"vehicle" means any motor road vehicle (including a trailer) which is designed for the transport of persons for remuneration or for the industrial or commercial transport of goods and also 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.

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

12. The Commercial Vehicles (Temporary Importation) Regulations, 1952, are hereby revoked.

13. These Regulations may be cited as the Temporary Importation (Commercial Vehicles and Aircraft) Regulations, 1961, and shall come into operation on the 14th day of August, 1961.

Dated this third day of August, 1961.

A. D. Owen,
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 commercial road vehicles and commercial aircraft (and certain spare parts and equipment) without payment of customs duty and purchase tax. They replace the Commercial Vehicles (Temporary Importation) Regulations, 1952 and provide for the application, at the discretion of the Commissioners of Customs and Excise, of more flexible control procedures at importation. The post-importation conditions governing the duty and tax relief remain in effect as before.

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