STATUTORY INSTRUMENTS

1970 No. 423

CUSTOMS AND EXCISE

The Temporary Importation (Equipment on Hire or Loan) Regulations 1970

Made - - -	17*th March* 1970
Laid before Parliament	24*th March* 1970
Coming into Operation	31*st March* 1970

The Commissioners of Customs and Excise in pursuance of the powers conferred upon them by section 40 of the Customs and Excise Act 1952(**a**) and of all other powers enabling them in that behalf hereby make the following Regulations :—

1. These Regulations may be cited as the Temporary Importation (Equipment on Hire or Loan) Regulations 1970 and shall come into operation on the 31st March 1970.

2.—(1) In these Regulations—

"officer" means the proper officer of customs and excise ; and

"owned abroad" means owned by a person who in the opinion of the Commissioners is principally resident abroad and whose principal place of business is abroad or by a corporation incorporated abroad whose principal place of business is abroad.

(2) The Interpretation Act 1889(**b**) applies for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. The Temporary Importation (Equipment on Hire or Loan) Regulations 1966(**c**) are hereby revoked.

4. The goods to which these Regulations apply are machinery, plant and equipment, including aircraft, instruments, apparatus and tools, and parts thereof and accessories therefor.

5.—(1) If any goods to which these Regulations apply are imported into the United Kingdom and the Commissioners are satisfied that—

(*a*) the goods are owned abroad,

(*b*) the goods are being temporarily imported on hire or on loan for use by a person or corporation carrying on a trade, business or profession in the United Kingdom in that trade, business or profession,

(*c*) the goods are capable of identification on exportation,

(*d*) the goods will be exported within the time limit specified under Regulation 9 of these Regulations, and

(**a**) 1952 c. 44 (**b**) 1889 c. 63

(**c**) S.I. 1966/1054 (1966 II, p. 2585)

(*e*) the following provisions of these Regulations and such other conditions as may be imposed by the Commissioners are and will be complied with, and

in the case of goods liable to duty under the Import Duties Act 1958(**a**) the Commissioners are advised by the Board of Trade that similar goods are not available at the time of importation from United Kingdom sources, and that it is in the national interest that the duty should not be charged, the goods may be delivered without payment of such duty, and it shall not be payable so long as the Commissioners continue to be so satisfied.

(2) If any goods to which these Regulations apply are imported into the United Kingdom and, apart from any liability to duty under the Import Duties Act 1958, are liable to any other duty or duties, and the Commissioners are satisfied as to the matters specified in (*a*), (*b*), (*c*), (*d*) and (*e*) of the preceding paragraph and consider that it is in the national interest that such other duty or any of such other duties should not be charged, the goods may be delivered without payment of such other duty or any of such other duties, as the case may be, and the same shall not be payable so long as the Commissioners continue to be so satisfied.

6. The importer shall at the time of importation—

(*a*) produce the goods to the officer for examination ;

(*b*) specify in such form as the officer may require—

(i) the owner of the goods,

(ii) the purpose for which the goods are imported,

(iii) the name and address of the intended user of the goods,

(iv) the place at which the goods are to be used, and

(v) the period of their use ;

(*c*) if and when the officer requires, either—

(i) satisfy the officer that security for payment of the said duty and compliance with these Regulations in respect of the goods in question has been given, or

(ii) deposit such sum of money or give such other security as the officer may require to secure the said duty and compliance with these Regulations ; and

(*d*) allow the officer to place on the goods such seals and marks of identification as the officer may deem necessary.

7. While in the United Kingdom—

(*a*) save as the Commissioners may allow, the goods shall not be used except for the purpose, by the person, at the place and for the period specified in accordance with the provisions of Regulation 6(*b*) of these Regulations ;

(*b*) the goods shall not be, nor be offered to be, sold, pledged, given away, exchanged or otherwise disposed of, nor be further hired or lent ;

(*c*) save as the officer may allow, the goods shall not be altered, nor shall any seal or mark of identification placed on the goods under the power contained in Regulation 6(*d*) of these Regulations be removed, obliterated or altered ; and

(*d*) the goods shall be produced at any time the officer may require.

(**a**) 1958 c. 6.

8. The importer or other person having charge of the goods shall—

(*a*) keep such records relating to the goods as the officer may require ; and

(*b*) at any time furnish to an officer such information relating to the goods as the officer may require, and produce all such records as he may have been required to keep and such other documents relating to the goods as the officer may require.

9. The goods shall be exported from the United Kingdom within six months from the date of their importation or within such further period as the Commissioners (on the recommendation of the Board of Trade in the case of goods chargeable with import duty) may allow in the circumstances of any particular case.

Provided that the Commissioners may permit, subject to such conditions as they may see fit to impose, destruction of the goods in lieu of exportation.

10. The importer or other person having charge of the goods shall, if so required, at the time of exportation produce the goods with any import documents relating thereto to the officer for examination.

C. H. Blake,
Commissioner of Customs and Excise.

17th March 1970.
King's Beam House,
Mark Lane,
London, E.C.3.

EXPLANATORY NOTE

(*This note shall not form part of the Regulations.*)

These Regulations, like the Temporary Importation (Equipment on Hire or Loan) Regulations 1966 which they replace, provide that machinery, plant and equipment and their parts and accessories which are temporarily imported on hire or loan may be delivered without payment of protective duty if the Commissioners of Customs and Excise are advised by the Board of Trade that similar goods are not available from United Kingdom sources and it is in the national interest that duty should not be charged. They further provide that such goods may be delivered without payment of other Customs duties if the Commissioners are satisfied that it is in the national interest.

SI 1970/ 423
ISBN 0-11-000423-X

