STATUTORY INSTRUMENTS

1963 No. 1

CUSTOMS AND EXCISE

The Temporary Importation (Goods for Exhibition) Regulations 1963

Made - - - -	1*st January* 1963
Laid before Parliament	7*th January* 1963
Coming into Operation	14*th January* 1963

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by section 40 of the Customs and Excise Act 1952(a) hereby make the following Regulations:—

1. If any goods are imported into the United Kingdom and the importer satisfies the Commissioners that—

(A) the goods are imported for the purpose of being displayed at, or used in connection with the organisation or running of—

(i) any trade exhibition, or

(ii) any exhibition or meeting which is primarily organised—

(*a*) for a charitable purpose, or

(*b*) to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, or

(*c*) to promote friendship between peoples, or

(*d*) to promote religious knowledge or worship, or

(iii) any meeting of representatives of any international organisation or international group of organisations, or

(iv) any representative meeting of an official or commemorative character;

(B) the number or quantity of identical articles imported is reasonable having regard to the declared purpose of importation;

(C) the goods are intended to be re-exported within the time limit specified in Regulation 5 of these Regulations (if not otherwise disposed of to the satisfaction of the Commissioners);

(D) the goods are capable of identification on re-exportation; and

(E) the following provisions of these Regulations and such other conditions as may be imposed by the Commissioners before or after the delivery of the goods in accordance with the provisions of the International Exhibitions Convention 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.

Provided that goods imported for use in connection with the organisation or running of an exhibition or meeting shall not be delivered without payment of duty unless it is shown to the satisfaction of the Commissioners that those goods either—

(*a*) are owned abroad and supplied free of charge, or

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

(*b*) will be used at the exhibition or meeting in connection with the display only of goods manufactured or produced outside the United Kingdom, or

(*c*) will be used only as equipment at an international meeting.

2. If relief from duty is claimed under Regulation 1 of these Regulations, the importer shall—

(*a*) specify the exhibition or meeting for which the goods are imported and at which they are to be displayed or used, and the date and place at which the exhibition or meeting will be held;

(*b*) either—

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

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

(*c*) produce the goods to the officer for examination; and

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

3. While in the United Kingdom—

(*a*) save as the Commissioners may allow, the goods shall be displayed or used solely in accordance with the provisions of Regulation 1 of these Regulations and at the exhibition or meeting, on the date and at the place specified by the importer under Regulation 2 (*a*) of these Regulations;

(*b*) the goods and any resultant products shall not be used in any way for hire or reward and shall not be disposed of except in accordance with the provisions of Regulation 5 of these Regulations;

(*c*) save as the officer may allow, the goods shall not be altered nor shall any seals or marks of identification placed on them under the powers contained in Regulation 2 (*d*) of these Regulations be removed therefrom or altered;

(*d*) the goods and any resultant products shall be produced by the importer at any time the officer may require.

4. (*a*) The importer or other person having charge of the goods shall keep such records relating to the goods and to any resultant products as the officer may require.

(*b*) The importer or other person having charge of the goods shall at any time furnish to the officer such information and produce all such records as he may have been required to keep and such other documents as the officer may require relating to the goods and to any resultant products.

5. Save as the Commissioners may in special circumstances allow, the importer shall export the goods and any resultant products from the United Kingdom within one month after the end of the specified exhibition or meeting or six months after the date of the delivery of the goods without payment of duty in accordance with Regulation 1 of these Regulations, whichever shall be the earlier.

Provided that, upon prior application being made to them by the importer, the Commissioners may, subject to such conditions as they see fit to impose, permit the goods and any resultant products to be disposed of otherwise than by exportation.

6. The importer shall before the time of exportation produce the goods and any resultant products with the relevant import documents to the officer for examination.

7. In these Regulations—

"trade exhibition" means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display, but does not include any such exhibition, fair, show or display organised for private purposes in a shop or business premises with a view to the sale of the imported goods displayed;

"exhibition" includes a series of exhibitions;

"meeting" includes a series of meetings;

"the International Exhibitions Convention" means the Customs Convention concerning Facilities for the Importation of Goods for display or use at Exhibitions, Fairs, Meetings or similar Events, done at Brussels on 8th June, 1961 and includes the said Convention as it may be amended from time to time so long as the United Kingdom shall adhere to it;

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

"date and place" includes a series of dates and places;

"resultant products" means any articles produced, manufactured or processed as the result of any use of the goods while in the United Kingdom;

"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.

8. The Goods for Exhibition (Temporary Importation) Regulations 1959(a) are hereby revoked.

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

10. These Regulations may be cited as the Temporary Importation (Goods for Exhibition) Regulations 1963 and shall come into operation on the 14th January 1963.

1st January 1963.

A. D. Owen,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

(a) S.I. 1959/2026 (1959 I, p. 906). (b) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

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

These Regulations provide for the admission without payment of customs duty and purchase tax of goods which are temporarily imported for display or use at exhibitions or other events held in the United Kingdom. They continue similar provisions previously contained in the Goods for Exhibition (Temporary Importation) Regulations 1959, and give effect to the provisions allowing relief from duty for such goods contained in the International Customs Convention concerning goods for exhibitions etc., done at Brussels on 8th June 1961.