1961 No. 1524

CUSTOMS AND EXCISE

The Temporary Importation (Hired Vehicles) 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 is imported into any part of the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that—

(*a*) the vehicle is registered outside the United Kingdom,

(*b*) the vehicle is owned by a person whose principal place of business is outside the United Kingdom and whose business includes the letting out of vehicles for hire,

(*c*) the vehicle has been hired outside the United Kingdom and, if re-hired while in the United Kingdom, will be so re-hired through a person whose business in the United Kingdom includes the letting out of vehicles for hire and whose principal place of business is within the United Kingdom,

(*d*) the vehicle has been hired by a person who is not principally resident in the United Kingdom for use during a temporary stay in the United Kingdom by that person, and

(*e*) 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 may be delivered without payment of duty, and duty shall not be payable so long as the Commissioners continue to be so satisfied.

2. The importer shall at the time of importation—

(*a*) produce the vehicle 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 which in the opinion of the officer might affect the entitlement to delivery of the vehicle without payment of duty,

(*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 issued either to the importer by name or to the owner of the vehicle, or

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

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

(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, and

(*e*) give such additional information relating to the vehicle, the circumstances of its importation and the intended use as the officer may require.

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

(*a*) shall not be (or be offered to be) lent, sold, pledged, hired except in accordance with Regulation 3 (*b*) of these Regulations, given away, exchanged or otherwise disposed of,

(*b*) shall not be re-hired more than once and then only through a person whose business in the United Kingdom includes the letting out of vehicles for hire and to a person not principally resident in the United Kingdom who is making only a temporary stay therein,

(*c*) shall be operated and used only by, or on behalf of, the importer or by a person to whom the vehicle has been re-hired in accordance with Regulation 3 (*b*) of these Regulations or by some other person not principally resident in the United Kingdom accompanying the importer or the re-hirer or expressly authorised in writing by the importer or the re-hirer to operate and use the vehicle,

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

(*e*) shall not be used for any industrial or commercial purpose with or without remuneration except as provided in these Regulations.

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

(*a*) if the vehicle has been re-hired in accordance with Regulation 3 (*b*) of these Regulations, when the re-hirer's temporary stay in the United Kingdom comes to an end, or

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

(*c*) before the expiration of twelve months from the date of importation, whichever is the earliest date, or, in any case,

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

5. The person in charge of the vehicle shall at the time of re-exportation—

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

(*b*) give such additional information and make such declaration relating to the vehicle 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 who is not principally resident in 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 Hired Vehicles (Temporary Importation) Regulations, 1958(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. (*a*) At the time of importation of such parts or accessories, the importer shall, if the Commissioners so require and in accordance with the officer's directions, deposit such sum of money or given such other security for securing the duty and compliance with these Regulations and produce such documents and give such information as the officer may require.

(*b*) The spare parts or accessories shall be used solely for incorporation in, or with, the vehicle.

(*c*) The person in charge of the vehicle shall 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.

(*d*) At the time of re-exportation, unless the Commissioners otherwise permit, the person in charge of the vehicle shall produce to the officer all used or defective parts or accessories as have been displaced during incorporation in, or use with, the vehicle by the imported spare parts or accessories, and shall—

(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. For the purposes of these Regulations—

(*a*) a person shall be deemed to be not principally resident in the United Kingdom if during the two years immediately preceding the date of importation of the vehicle he 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;

(a) S.I. 1958/666 (1958 I, p. 807).

(*b*) 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.

9. In these Regulations unless the context otherwise requires—

"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 or the Alliance Internationale de Tourisme 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 car designed for private use and with seats for not more than eight persons excluding the driver 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.

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

11. The Hired Vehicles (Temporary Importation) Regulations, 1958, are hereby revoked.

12. These Regulations may be cited as the Temporary Importation (Hired Vehicles) 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 without payment of customs duty and purchase tax of motor cars which have been hired from a company whose principal place of business is outside the United 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 replace the Hired Vehicles (Temporary Importation) Regulations, 1958 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.