STATUTORY INSTRUMENTS

1971 No. 1356

CUSTOMS AND EXCISE

The Temporary Importation (Magnetic Tapes) Regulations 1971

Made - - -	16*th August* 1971
Laid before Parliament	23*rd August* 1971
Coming into Operation	1*st September* 1971

The Commissioners of Customs and Excise, in exercise 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 (Magnetic Tapes) Regulations 1971 and shall come into operation on the 1st September 1971.

2.—(1) In these Regulations "officer" means the proper officer of Customs and Excise.

(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.—(1) Subject to paragraph (2) of this Regulation, the goods to which these Regulations apply are magnetic recording media, which consist essentially of material with magnetic properties, with or without mechanical carrying or supporting material not having magnetic properties, and which are designed for the retention thereon, and recognition therefrom, of a magnetic record, and are such that any magnetic record thereon can be amended or erased at will.

(2) The goods to which these Regulations apply may carry recordings or not as the case may be, but any goods carrying recordings of sound or visual phenomena shall not be entitled to relief if such goods are of a kind produced in quantity for general sale as so recorded.

4. If any goods to which these Regulations apply are imported into the United Kingdom and the importer satisfies the Commissioners that—

(*a*) the goods are being imported only temporarily for use, for recording, or for any recording thereon to be amended or erased ;

(*b*) the goods will thereafter be exported in the same state, fair wear and tear excepted, as they were in when imported, the making, amendment or erasure of any recording thereon being disregarded in this connection ; and

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

(*c*) the following provisions of these Regulations 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.

5. The importer shall at the time of importation—

(*a*) produce the goods to the officer for examination, and

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

6. Goods delivered without payment of duty under these Regulations shall not be, nor be offered to be, sold or otherwise disposed of to a person in the United Kingdom.

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

(*a*) keep such records relating to the goods and their use in the United Kingdom as the officer may require, and

(*b*) at any time furnish to the 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.

8. The goods shall be exported from the United Kingdom not later than three months from the date of their importation, or within such further period as the Commissioners may in any particular case allow.

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 to be disposed of otherwise than by exportation.

16th August 1971.

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

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EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations provide for the temporary importation without payment of customs duty of certain magnetic tapes and other similar magnetic recording media, whether carrying recordings or not.