STATUTORY INSTRUMENTS

1968 No. 1280

PURCHASE TAX

The Temporary Importation (Printed Forms) Regulations 1968

Made - - - -	*9th August* 1968
Laid before Parliament	*15th August* 1968
Coming into Operation	*19th August* 1968

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) as applied by section 25(1) of the Purchase Tax Act 1963(b) and all other powers enabling them in that behalf, hereby make the following Regulations:—

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

(*a*) that the forms—

(i) are owned abroad;

(ii) have been supplied free of charge to the importer solely for the purpose of recording information required by the owner; and

(iii) are intended to be re-exported, and

(*b*) that the importer will comply with these Regulations and any conditions which the Commissioners may impose in respect of the forms,

the forms may be delivered without payment of any purchase tax chargeable thereon; and purchase tax shall continue not to be payable if these Regulations and the conditions imposed by the Commissioners and any other conditions which they may thereafter impose with respect to the forms shall continue to be complied with.

2. The importer shall at the time of importation—

(*a*) produce the forms to the officer for examination,

(*b*) deposit in accordance with the officer's directions such sums of money or other security as the officer may require to secure the purchase tax and compliance with these Regulations and any conditions imposed by the Commissioners.

3. (*a*) While in the United Kingdom the forms shall not be (or be offered to be) sold, and shall, if the officer so requires, be produced to him for inspection.

(*b*) The importer shall keep such records relating to the forms as the officer may require; and shall furnish him with such information and produce to him such records and other documents relating to the forms and their use as the officer may require.

(*c*) The forms shall be re-exported from the United Kingdom within twelve months from the date of their importation or within such other period as the Commissioners may allow; and the importer shall furnish proof of such re-exportation if the officer so requires.

(a) 1952 c. 44. (b) 1963 c. 9.

Provided that the Commissioners may, subject to such conditions as they may see fit to impose, permit the destruction of the forms in lieu of re-exportation provided that the importer makes prior application to them for such permission.

4. (*a*) In these Regulations—

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

" owner " includes any person beneficially interested in the forms, and cognate expressions shall be construed accordingly ;

" 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 ;

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

5. These Regulations may be cited as the Temporary Importation (Printed Forms) Regulations 1968, and shall come into operation on the 19th August 1968.

K. B. Pepper,
Commissioner of Customs and Excise.

9th August 1968.
King's Beam House,
Mark Lane,
London, E.C.3.

EXPLANATORY NOTE

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

These Regulations provide for the admission without payment of purchase tax of printed forms which are temporarily imported for completion and return abroad.

(a) 1889 c. 63.