1961 No. 1525

CUSTOMS AND EXCISE

The Temporary Importation (Private Vehicles, Vessels and Aircraft) Regulations, 1961

Made - - - - - -	*3rd August*, 1961
Laid before Parliament	*10th August*, 1961
Coming into Operation	*14th 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, vessel or aircraft of a kind specified in Regulation 9 of these Regulations is imported into any part of the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that—

(*a*) he is not principally resident in the United Kingdom,

(*b*) he intends to make only a temporary stay in the United Kingdom, and

(*c*) 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,

the vehicle, vessel or aircraft 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 no vehicle, vessel or aircraft may be so delivered without payment of duty if it is principally kept in the United Kingdom or if the importer principally keeps in the United Kingdom any vehicle, vessel or aircraft so delivered.

2. The importer shall at the time of importation—

(*a*) produce the vehicle, vessel or aircraft 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, vessel or aircraft or which in the opinion of the officer might affect the entitlement to delivery of the vehicle, vessel or aircraft 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, vessel or aircraft issued either to the importer by name or to another person not principally resident in the United Kingdom, or

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

(iii) by depositing such sum of money or giving such other security as the officer may require,

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

(*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, vessel or aircraft, the circumstances of its importation and the intended use as the officer may require.

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

(*a*) shall not be (or be offered to be) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of and shall not be used for the transport of persons for remuneration,

(*b*) shall be operated and used only by the importer or by some other person not principally resident in the United Kingdom accompanying him or expressly authorised in writing by him to operate and use the vehicle, vessel or aircraft,

(*c*) 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 any company or firm whose principal place of business is in the United Kingdom, and

(*d*) shall not be used for any industrial or commercial purpose, either with or without remuneration.

4. The vehicle, vessel or aircraft shall be exported from the United Kingdom, either—

(*a*) when the importer's temporary stay in the United Kingdom comes to an end, or

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

(*c*) in the case of a vehicle, vessel or aircraft delivered on importation on security by deposit of a sum of money or otherwise, before the expiration of a period 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 importer shall at the time of re-exportation—

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

(*b*) give such additional information and make such declaration relating to the vehicle, vessel or aircraft 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, vessel or aircraft are imported into any part of the United Kingdom other than the Isle of Man by or on behalf of a person 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, vessel or aircraft which has been delivered without payment of duty under the provisions of Part I of these Regulations

or of Part I of the Private Vehicles (Temporary Importation) Regulations, 1952(a), and

(ii) will be re-exported in, or with, the vehicle, vessel or aircraft before the expiration of the period specified in Regulation 4 of these Regulations which is applicable to that vehicle, vessel or aircraft, 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. The importer shall—

(*a*) at the time of importation of such parts or accessories, if the Commissioners so require, deposit in accordance with the officer's directions such sum of money for securing the duty and compliance with these Regulations, and produce such documents, and give such information, as the officer may require,

(*b*) use the spare parts or accessories solely for incorporation in, or with, the vehicle, vessel or aircraft,

(*c*) re-export the spare parts or accessories in, or with, the vehicle, vessel or aircraft before the expiration of the period specified in Regulation 4 of these Regulations which is applicable to that vehicle, vessel or aircraft,

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

(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, vessel or aircraft 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;

(*b*) a vehicle, vessel or aircraft shall be deemed to be not principally kept in the United Kingdom if during the two years immediately preceding the date of its importation it 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;

(*c*) an importer shall be deemed not to keep a vehicle, vessel or aircraft principally in the United Kingdom if he has kept in the United Kingdom

(a) S.I. 1952/2221 (1952 I, p. 766).

during the two years immediately preceding the date of importation of the vehicle, vessel or aircraft in question any other vehicle, vessel or aircraft which has been delivered without payment of duty under these Regulations or under the Private Vehicles (Temporary Importation) Regulations, 1952, for an aggregate period of less than either—

(i) a total of 365 days, or

(ii) such greater number of days as the Commissioners may in special circumstances allow;

(*d*) the principal place of business of a company or firm 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, the Alliance Internationale de Tourisme or the Federation Aeronautique Internationale 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;

"vehicle" means any motor vehicle, motor bicycle, motor tricycle, caravan or trailer designed for private use, 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;

"vessel" means any boat, yacht, launch, ship or other similar craft designed for private use, and includes any accessories or component parts of such vessel required for and imported in, or forming part of, such vessel but does not include any accessories or component parts imported separately;

"aircraft" means any aeroplane, airship, balloon, flying machine or glider designed for private use, and includes any accessories or component parts of such aircraft required for and imported in, or forming part of, such aircraft 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 Private Vehicles (Temporary Importation) Regulations, 1952 are hereby revoked.

12. These Regulations may be cited as the Temporary Importation (Private Vehicles, Vessels and Aircraft) 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.

(a) 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, made under section forty of the Customs and Excise Act, 1952, provide for the temporary importation by certain visitors from overseas of private vehicles, vessels or aircraft (and certain spare parts and accessories) free of customs duty and purchase tax. The Regulations replace the Private Vehicles (Temporary Importation) Regulations, 1952 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.