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SCHEDULES

SECOND SCHEDULE

Section 6.

VALUE OF IMPORTED GOODS

- 1 (1) The value of any imported goods shall be taken to be the normal price, that is to say the price which they would fetch, at the time when they are entered for home consumption (or, if they are not so entered, the time of importation), on a sale in the open market between buyer and seller independent of each other.
- (2) The normal price of any imported goods shall be determined on the following assumptions:—
- (a) that the goods are treated as having been delivered to the buyer at the port or place of importation ; and
 - (b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port or place ; but
 - (c) that the buyer will bear any duty or tax chargeable in the United Kingdom.
- 2 A sale in the open market between buyer and seller independent of each other pre-supposes—
- (a) that the price is the sole consideration ; and
 - (b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and
 - (c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.
- 3 (1) Where the goods to be valued—
- (a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or
 - (b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark;
- the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.
- (2) For this purpose the expression " trade mark " includes a trade name and a get-up, and a foreign trade mark is a trade mark used for the purpose of indicating that goods in relation to which it is used are those of—
- (a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside the United Kingdom ; or
 - (b) a person associated in business with any such person as is referred to in paragraph (a) of this sub-paragraph ; or

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- (c) a person to whom any such person as is mentioned in paragraph (a) or (b) of this sub-paragraph has assigned the goodwill of the business in connection with which the trade mark is used.
- 4 Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.