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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### SECOND SCHEDULE

#### VALUE OF IMPORTED GOODS

- 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
  - (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.