
STATUTORY INSTRUMENTS

1961 No. 1523

The Temporary Importation (Commercial Vehicles and Aircraft) Regulations 1961

PART I

1. If any vehicle or aircraft is imported into any part of the United Kingdom other than the Isle of Man and the importer satisfies the Commissioners that—

- (a) his principal place of business is outside the United Kingdom,
- (b) the vehicle or aircraft is registered outside the United Kingdom,
- (c) the vehicle or aircraft is owned and operated by a person whose principal place of business is outside the United Kingdom,
- (d) the importation is taking place in the course of a journey which has begun and will end outside the United Kingdom,
- (e) the purpose of the journey is to use the vehicle or aircraft either—
 - (i) for the transport of passengers for remuneration or for the industrial or commercial transport of goods from or to a place outside the United Kingdom, or
 - (ii) for such other purpose as the Commissioners may in special circumstances allow,
- (f) 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 vehicle 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 or aircraft may be so delivered without payment of duty if the vehicle or aircraft is principally kept in the United Kingdom or if the importer principally keeps in the United Kingdom any vehicle or aircraft so delivered.

2. The importer shall at the time of importation—

- (a) produce the vehicle 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 or aircraft or which in the opinion of the officer might affect the entitlement to delivery of the vehicle 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 or aircraft issued either to the importer by name, or to another person whose principal place of business is outside 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,

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- (d) furnish to the officer such documents in such form and containing such particulars as the officer may require.
3. Save as the Commissioners may allow, the vehicle 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 purpose of picking up passengers or goods at any place within the United Kingdom for conveyance to another place within the United Kingdom,
 - (b) shall be operated and used only by or on behalf of the owner or operator of the vehicle or aircraft or other person in charge thereof at the time of its importation or by other persons whose principal place of business is outside the United Kingdom who are expressly authorised in writing by the owner or operator of the vehicle or aircraft to operate and use the vehicle or aircraft,
 - (c) shall not be operated or used by, or in the service of, any other person and in particular any person whose principal place of business is in the United Kingdom.
4. The vehicle or aircraft shall be re-exported from the United Kingdom either—
- (a) in the case of a vehicle or aircraft delivered on importation on production of a carnet, before the expiration of the period of validity of the carnet, or
 - (b) before the expiration of three months from the date of importation, or
 - (c) as soon as the purpose referred to in paragraph (e) of Regulation 1 of these Regulations has been served,
- 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 or aircraft and any relevant import documents to the officer, and
 - (b) give such additional information and make such declaration relating to the vehicle or aircraft and the circumstances of its use in the United Kingdom as the officer may require.