
STATUTORY INSTRUMENTS

1961 No. 1523

The Temporary Importation (Commercial Vehicles and Aircraft) Regulations 1961

PART IV

9. For the purposes of these Regulations—
- (a) the principal place of business of a person shall be deemed to be the place from which in the opinion of the Commissioners the control of the business is exercised;
 - (b) a vehicle or aircraft shall be deemed to be not principally kept in the United Kingdom if during the two years immediately preceding the date of importation of the vehicle or aircraft 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 or aircraft principally in the United Kingdom if he has kept in the United Kingdom during the two years immediately preceding the date of importation of the vehicle or aircraft in question any other vehicle or aircraft which has been delivered without payment of duty under these Regulations or under the Commercial 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.

10. In these Regulations unless the context otherwise requires—

“aircraft” means any aeroplane, airship, balloon, flying machine or glider which is designed for the transport of persons for remuneration or the industrial or commercial transport of goods and also includes any accessories or component parts of any aircraft required for and imported in, or forming part of, such aircraft but does not include any accessories or component parts imported separately;

“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;

“United Kingdom” means the United Kingdom including the Isle of Man;

“vehicle” means any motor road vehicle (including a trailer) which is designed for the transport of persons for remuneration or for the industrial or commercial transport of goods and also 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.

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11. The Interpretation Act, 1889, shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

12. The Commercial Vehicles (Temporary Importation) Regulations, 1952, are hereby revoked.

13. These Regulations may be cited as the Temporary Importation (Commercial Vehicles and Aircraft) Regulations, 1961, and shall come into operation on the 14th day of August, 1961.