

1970 No. 380

CUSTOMS AND EXCISE

The Import Duty Reliefs Order 1970

<i>Made - - - -</i>	<i>11th March 1970</i>
<i>Laid before the House of Commons</i>	<i>18th March 1970</i>
<i>Coming into Operation</i>	<i>31st March 1970</i>

Whereas it appears to the Treasury expedient that the relief from import duties provided by this Order should be allowed with a view to conforming with the Customs Convention Concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events approved by the Customs Co-operation Council in Brussels on 8th June 1961 and ratified by Her Majesty's Government in the United Kingdom on 25th March 1963:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 5 of the Import Duties Act 1958(a), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

- 1.—(1) This Order may be cited as the Import Duty Reliefs Order 1970.
 - (2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.
 - (3) This Order shall come into operation on 31st March 1970.
2. The events to which this Order applies are the following:—
- (a) any trade, industrial, agricultural or crafts exhibition, fair or similar show or display, not being an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of the goods displayed;
 - (b) any exhibition or meeting which is primarily organised—
 - (i) for a charitable purpose, or
 - (ii) to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity;
 - (iii) to promote friendship between peoples;
 - (iv) to promote religious knowledge or worship;
 - (c) any meeting of representatives of any international organisation or international group of organisations; and
 - (d) any representative meeting of an official or commemorative character.
- 3.—(1) Subject to paragraph (2) below, payment shall not be required of any import duty chargeable on goods in the case of which it is shown to the satisfaction of the Commissioners that they are imported solely for the purpose—
- (a) of being demonstrated at an event to which this Order applies;
 - (b) of being used in the demonstration at such an event of any machine or apparatus produced or manufactured abroad; or

(a) 1958 c. 6.

(b) 1889 c. 63.

(c) of being used in the construction, furnishing or decoration of a temporary stand of a foreign exhibitor at such an event,

and that, in the course or as a result of that demonstration or use, the goods will be consumed or destroyed, or rendered incapable of being used again for the same purpose.

(2) Relief under this Order shall not be allowed in respect of any fuel, or any beverage containing alcohol.

4. Payment shall not be required of any import duty chargeable on printed matter (including printed pictures and photographs), being advertising or publicity material in the case of which it is shown to the satisfaction of the Commissioners that—

(a) it relates to goods produced or manufactured abroad and displayed or to be displayed at an event to which this Order applies; and

(b) it is supplied from abroad, without charge to any person in the United Kingdom and with a view to its distribution free of charge to persons attending the event; and

(c) its aggregate value and quantity are appropriate, having regard to the nature of the event and the scale on which the persons displaying the goods are participants in it.

5.—(1) The Commissioners may, in respect of any relief from import duty allowed under this Order in the case of goods imported for the purpose of being used in the demonstration of any machine or apparatus, impose conditions for securing that any goods produced by the machine or apparatus in the course of the demonstration are afterwards destroyed or rendered unfit for use or exported, or otherwise disposed of in such a way as to prevent them from being sold or used in the United Kingdom otherwise than with the knowledge and approval of the Commissioners.

(2) Paragraph (1) above is without prejudice to anything in the Import Duty Reliefs (Administration) Order 1958(a) (which provides for the administration of the conditional reliefs from protective duty under section 5 of the Import Duties Act 1958 and, among other things, enables the Commissioners to impose conditions for the protection of the revenue).

6. In this Order—

“abroad” means outside the United Kingdom;

“the Commissioners” means the Commissioners of Customs and Excise; and

“foreign exhibitor” means a person or corporation exhibiting at an event to which this Order applies, being a person who, in the opinion of the Commissioners, is principally resident abroad and has his principal place of business abroad, or a corporation incorporated abroad and having its principal place of business abroad.

Neil McBride,

Joseph Harper,

Two of the Lords Commissioners
of Her Majesty's Treasury.

11th March 1970.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for the admission without payment of protective duty of certain goods imported for use or demonstration at exhibitions or other events held in the United Kingdom. It gives effect to the provisions affording relief from duty for such goods contained in the Customs Convention, dated 8th June 1961, to which Her Majesty's Government in the United Kingdom is a party, concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings and similar events.

SI 1970/ 380
ISBN 0-11-000380-2

