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 STATUTORY INSTRUMENTS
 

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1976 No. 1099

## CUSTOMS AND EXCISE

**The Temporary Importation (Packings) Regulations 1976***Made* - - - 13th July 1976*Laid before Parliament* 21st July 1976*Coming into Operation* 16th August 1976

The Commissioners of Customs and Excise, in pursuance of the powers conferred upon them by section 40 of the Customs and Excise Act 1952(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as The Temporary Importation (Packings) Regulations 1976 and shall come into operation on 16th August 1976.

2.—(1) In these Regulations—

“Filled” means used in conjunction with other goods; and

“Owned abroad” means owned by:

- (a) a person who satisfies the Commissioners that he is principally resident abroad and that his principal place of business is abroad, or
- (b) a corporation which satisfies the Commissioners that it is both incorporated and has its principal place of business abroad.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. These Regulations apply to packings, namely articles and material used or to be used as packing in the state in which they are imported, including in particular holders used, or to be used, as internal or external coverings for goods and holders on which goods are, or are to be, rolled, wound or attached, but excluding—

- (a) materials such as straw, paper, glass-wool and shavings when imported in bulk;
- (b) containers, that is to say articles of transport equipment (including lift-vans, moveable tanks, or other similar structures):
  - (i) of a permanent character and accordingly strong enough to be suitable for repeated use,
  - (ii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
  - (iii) fitted with devices permitting their ready handling and particularly their transfer from one mode of transport to another,
  - (iv) so designed as to be easy to fill and empty, and
  - (v) having an internal volume of one cubic metre or more; and

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(a) 1952 c. 44.

(b) 1889 c. 63.

- (c) pallets, that is to say transport platforms (with or without super-structures) on which goods can be assembled to form a unit load, for transporting, handling or stacking, and which are designed to be handled by fork lift or pallet trucks.

4. If any packings to which these Regulations apply are imported into the United Kingdom and the Commissioners are satisfied that the packings—

- (a) are and will continue to be owned abroad;
- (b) are capable of identification on exportation; and
- (c) will be exported by the person who imported them within the time limit specified under Regulation 7 of these Regulations, and that the following provisions of these Regulations and such other conditions as may be imposed by the Commissioners are and will be complied with;

the packings may be delivered without payment of duty, and duty shall not be payable so long as the Commissioners continue to be so satisfied.

5. The importer shall at the time of importation—

- (a) make a declaration in such form as the officer may require, that—
  - (i) the conditions for temporary importation prescribed by these Regulations are satisfied, and
  - (ii) in the case of packings imported empty, they will be exported filled, and in the case of packings imported filled, they will be exported filled or empty;
- (b) if and when an officer so requires, produce the packings to him for examination and specify the name and address of the person, if any, in the United Kingdom who will have charge of the packings;
- (c) if and when an officer so requires, either—
  - (i) satisfy him that an undertaking has been given, or
  - (ii) deposit such sum of money or give such other security as he may require, to secure the duty on the packings and compliance with these Regulations; and
- (d) allow an officer to place on the packings such seals and marks of identification as he may deem necessary.

6. Any person having charge of the packings while they are in the United Kingdom shall—

- (a) keep such records relating to them as an officer may require;
- (b) at any time furnish to an officer such information relating to them as the officer may require and produce all such records as he may have been required to keep and such other documents relating to them as the officer may require;
- (c) produce them at such time and place as an officer may require;
- (d) not use them except for the exportation of goods, provided that in the case of packings imported filled this restriction shall apply only after they have been emptied.

7. Packings shall be exported not later than 12 months from the date of their importation:

Provided that the Commissioners may in any particular case extend the period within which the packings shall be exported, and

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Provided further that the Commissioners may permit the packings to remain permanently in the United Kingdom if they are satisfied that the packings have been accidentally damaged to such an extent that it would be uneconomic to repair them and that—

- (a) any duty chargeable on the packings at their importation has been paid; or
- (b) the packings have been abandoned free of all expense to the Crown; or
- (c) the packings will be destroyed under the supervision of and without expense to the Commissioners.

*A. M. Fraser,*

Commissioner of Customs and Excise.

13th July 1976.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations, made under section 40 of the Customs and Excise Act 1952, provide for the temporary importation of foreign-owned packings without payment of customs duty. They define packings and impose conditions governing their temporary importation. The Regulations give effect to the provisions of the Customs Convention on the Temporary Importation of Packings dated 6th October 1960.

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