
STATUTORY INSTRUMENTS

1977 No. 2042

The Import Duties (End-Use Goods) Regulations 1977

PART II

IMPLEMENTATION OF COMMUNITY PROVISIONS

3. This Part of these Regulations shall apply for the implementation of the system for the control of end-use goods provided by Regulations ([EEC 1535/77](#), [EEC 1775/77](#), and [EEC 2695/77](#)).

4. Save as the Commissioners may otherwise allow an authorised person shall allocate a serial number to each consignment of end-use goods imported or received by him.

5.—(1) An authorised person shall keep records containing particulars of—

- (a) importation,
- (b) receipt,
- (c) disposal, and
- (d) use

by him of end-use goods, and provide such other information as the Commissioners may require to check the use to which end-use goods have been put.

(2) The records required by paragraph (1) hereof to be kept by an authorised person shall be—

- (a) produced for inspection by the proper officer at any reasonable time, and
- (b) preserved for a period of one year from the date on which the end-use goods to which they refer were either put to the prescribed use or transferred to another person.

6. An authorised person shall permit the proper officer at any reasonable time to examine and take account of end-use goods imported or received by him and shall provide such assistance as the officer may require for those purposes.

7. Where an authorised person transfers end-use goods to another person before the said goods have been put to the prescribed use, he shall notify the proper officer without delay of such transfer in such form and manner as the Commissioners may require.

8. Save as the Commissioners may otherwise allow, an authorised person shall without delay notify the proper officer in writing of—

- (a) the date of arrival of end-use goods at his premises;
- (b) particulars of any end-use goods lost or damaged in transit;
- (c) completion of the prescribed use;
- (d) particulars of any end-use goods which he has not put to the prescribed use within the respective periods laid down by the said EEC Regulations from—
 - (i) the making of entry, or
 - (ii) removal from warehouse, or
 - (iii) the date of receipt thereof;

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- (e) particulars of any end-use goods which he cannot put to the prescribed use on account of—
 - (i) reasons relating to his circumstances or to the goods, and
 - (ii) in the case of goods of a description contained in the Schedule hereto, economic reasons justified to the satisfaction of the Commissioners; and
- (f) the delivery of end-use goods to a vessel not berthed at his premises.

9.—(1) Save as the Commissioners may otherwise allow, an authorised person shall each year on a date agreed with the proper officer take stock of all end-use goods at his premises and shall forthwith furnish a return thereof to the proper officer.

(2) The return of stock required by this Regulation shall include—

- (a) the consignment serial number referred to in Regulation 4 hereof for each consignment or part thereof of end-use goods; and
- (b) the quantity and description of the goods to which each consignment serial number relates.

(3) Every return required under this Regulation shall be dated and signed by the authorised person as being correct and complete.