
STATUTORY INSTRUMENTS

1991 No. 2089

CUSTOMS AND EXCISE

**The Excise Duties (Goods Imported
for Testing, etc) Relief Order 1991**

Made - - - - 16th September 1991
Laid before the House of
Commons - - - - 25th September 1991
Coming into force - - 1st November 1991

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 11A of the Customs and Excise Duties (General Reliefs) Act 1979⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

Citation

1. This Order may be cited as the Excise Duties (Goods Imported for Testing, etc) Relief Order 1991 and shall come into force on 1st November 1991.

Scope of relief

2.—(1) Subject to the following provisions of this Order, where goods are imported into the United Kingdom for the sole or main purpose of being—

- (a) examined, analysed or tested, or
- (b) used to test equipment to establish whether that equipment can process such imported goods in a manner which may be specified by a potential buyer of that equipment,

payment of excise duty chargeable on those imported goods shall not be required.

(2) Paragraph (1) above does not apply—

- (a) to goods exceeding the quantities which the Commissioners may determine are necessary for the purpose of the examination, analysis or test;
- (b) to goods which are consumed by a person in the examination, analysis or test; or
- (c) to petrol or any petrol substitute.

(1) 1979 c. 3; section 11A was inserted by the Finance Act 1988 (c. 39); section 18(2) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).

(3) This Order shall apply without prejudice to any other relief from payment of excise duty chargeable on the importation of goods.

(4) Nothing in this Order shall permit goods to be imported contrary to any prohibition or restriction on their importation.

(5) In this Order “petrol substitute” has the same meaning as in section 4 of the Hydrocarbon Oil Duties Act 1979(2).

Excepted cases

3.—(1) Relief shall not be afforded by this Order in respect of goods imported for the purpose of any examination, analysis or test which itself constitutes a sales promotion.

(2) Relief shall not be afforded by this Order in respect of heavy oil imported for the purpose of being used as fuel for a road vehicle.

(3) In this Order “heavy oil” has the same meaning as in section 1 of the Hydrocarbon Oil Duties Act 1979.

Notice before importation

4.—(1) A person intending to import goods eligible for relief under this Order shall give the Commissioners notice of the importation in writing, containing such particulars as the Commissioners may direct, of his intentions with respect to that importation by him of such goods.

(2) Where the goods referred to in paragraph (1) above are to form part of a series of similar importations the Commissioners may regard the requirements of that paragraph as being satisfied by a single notice.

Entry etc.

5. An importer of goods who intends to claim relief under this Order shall make such entry and declaration relating to the importation as the Commissioners may direct.

Security

6. Security shall be provided to the Commissioners in respect of the amount of excise duty which is to be relieved from payment by this Order, and such security shall be in such form as the Commissioners may require.

Conditions

7. Articles 8 to 12 below set out the conditions subject to which relief under this Order is granted, and if any such condition is not complied with the excise duty shall immediately become payable.

Purpose to be fulfilled

8.—(1) The purpose for which the goods were imported shall be fulfilled—

- (a) in the United Kingdom; and
- (b) within such time as the Commissioners may require.

(2) Without prejudice to the generality of paragraph (1) above, the goods shall not be used for any purpose excepted from relief under this Order by article 3 above.

(2) 1979 c. 5.

Goods remaining

9. Any goods not completely used up or destroyed in the course of, or as a result of, the examination, analysis or test, and any products resulting from those operations, shall be—

- (a) destroyed or otherwise rendered commercially worthless;
- (b) exported; or
- (c) put to other use on payment of duty.

Records and information

10.—(1) The importer shall keep such records as the Commissioners may require relating to the importation of the goods, the use to which the goods are put, and to any remaining or resulting goods, and shall preserve the records for such period, not exceeding 2 years from the completion of the goods' use in the examination, analysis or test, as the Commissioners may require.

(2) The importer shall, at any reasonable time, permit the Commissioners to—

- (a) inspect; and
- (b) take extracts from, copy, or remove for a reasonable period the records required under paragraph (1) above.

(3) Where the records required under paragraph (1) above are in a form which is not readily legible, or which is legible only with the aid of equipment, the importer shall, if the Commissioners so require, furnish to them a transcript or other permanently legible reproduction of those records.

(4) Records required under paragraph (1) above shall be kept at the importer's principal place of business or such other place as the Commissioners may direct.

(5) The importer shall provide the Commissioners with such information relating to—

- (a) the examination, analysis or test; and
- (b) any goods remaining after or resulting from such operation, as the Commissioners may require.

Transfer of goods

11. The importer shall, before goods relieved from excise duty by this Order are transferred to another person not employed by him, notify the Commissioners of his intention in writing and, on receiving the goods, the recipient shall comply with the conditions of the relief as if he were the importer.

Notification at end of test etc.

12. The importer shall, as soon as the examination, analysis or test is finished—

- (a) notify the Commissioners in writing of the date it was finished; and
- (b) supply the Commissioners with details in writing of any goods not completely used up in, and of any goods resulting from, that operation, together with written notice of how he proposes to dispose of them in accordance with article 9 above.

New King's Beam House
16th September 1991

P.R.H. Allen
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, subject to certain conditions, provides relief from excise duty—

- (a) on goods imported by manufacturers or processors of goods for examination, analysis or testing; and
- (b) on goods imported to test certain equipment.

The relief does not extend to goods which are consumed by a person in the test or to petrol or petrol substitutes.

Goods imported for any test which constitutes a sales promotion, and heavy oil imported for use as fuel for a road vehicle are excluded from relief.

The importer is required to provide prior notice of imported goods eligible for relief, to maintain certain records, and to provide security for the excise duty relieved.

The Commissioners may set a time limit for completion of the test etc. and duty may be charged on any goods not used up or otherwise accounted for in a manner eligible for relief.

This Order replaces reliefs which were formerly allowed by the Commissioners by way of extra-statutory concession (published in HM Customs and Excise Public Notice 748).