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STATUTORY INSTRUMENTS

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**1977 No. 2042**

**The Import Duties (End-Use Goods) Regulations 1977**

**PART III**

**ECSC GOODS**

**10.** This Part of these Regulations and Regulations 4 to 9 of Part II of these Regulations shall apply to end-use goods covered by the Treaty establishing the European Coal and Steel Community.

**11.** A person wishing to become an authorised person shall—

- (a) apply to the Commissioners and furnish such information as they may require for the purposes of the application; and
- (b) if the Commissioners so require, furnish security for the payment of any import duties which are or may become payable.

**12.—(1)** No person shall import or receive end-use goods except under and in accordance with an authorisation in that behalf issued to him by the Commissioners.

(2) The Commissioners may limit the period of validity of an authorisation issued under this Regulation.

**13.** The Commissioners may revoke the authorisation of any authorised person who does not observe or fails to comply with any obligation or condition imposed by or under these Regulations.

**14.** An authorised person may transfer end-use goods before they have been put to the prescribed use provided the transferee is also an authorised person, and the transferee shall be responsible for the observance of all obligations and conditions imposed by or under these Regulations as from the date of transfer.

**15.** An authorised person shall put end-use goods to their prescribed use within one year (or, in the case of goods of a description contained in the Schedule hereto, five years) from the making of entry, or removal from warehouse, or, if he is not the importer, the date of receipt thereof from another authorised trader, or within such further period as the Commissioners may allow on account of unavoidable accident, force majeure or reasons inherent in the processing of the goods within the said periods.

**16.** Except with the approval of the proper officer, an authorised person shall not—

- (a) deliver end-use goods of a description contained in the Schedule hereto to a vessel not berthed at his premises, or
- (b) export end-use goods outside the Community, or
- (c) destroy end-use goods, or
- (d) otherwise put end-use goods to a use which is not prescribed.

**17.—(1)** Where an authorised person is unable to put end-use goods (other than goods of a description contained in the Schedule hereto) to the prescribed use on account of reasons relating

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to his circumstances or to the goods, the Commissioners may permit him to export the said goods outside the Community or to destroy them under the supervision of the proper officer.

(2) Where such goods are permitted to be exported or destroyed the uncollected import duties shall not be payable.

(3) Where such goods are permitted to be destroyed, import duties shall be chargeable on any products resulting from the destruction thereof at the rates applicable thereto on the date of destruction.

**18.**—(1) In the case of goods of a description contained in the Schedule hereto, the Commissioners may permit an authorised person—

- (a) to export such goods outside the Community or to put them to a use other than that prescribed if they consider such permission justified by economic reasons; and
- (b) to destroy such goods where he is unable to put them to the prescribed use on account of reasons relating to his circumstances or to the goods.

(2) Where such goods—

- (a) are permitted to be destroyed, import duties shall be chargeable on any products resulting from the destruction thereof at the rates applicable thereto on the date of destruction; and
- (b) are permitted to be exported, the uncollected import duties shall not be payable.

**19.** An authorised person shall pay immediately upon demand the amount of uncollected import duties payable on end-use goods when—

- (a) the said goods have not been put to the prescribed use within the required period, or
- (b) his authorisation is revoked before the said goods have been put to the prescribed use, or
- (c) the said goods are transferred to an unauthorised person, or
- (d) except in cases where Regulations 17(2) or 18(2) hereof apply, the said goods are put to a use other than that prescribed.

**20.** Waste and scrap necessarily resulting from the normal working or processing of end-use goods together with losses resulting from natural causes shall be regarded as goods which have been put to the prescribed use.

**21.** The Commissioners, where satisfied that it is necessary, may permit an authorised person to store end-use goods in common with other goods of the same kind and quality and having the same technical and physical characteristics, and in such cases his obligations in respect of end-use goods will be complied with when he has put to the prescribed use a quantity of the goods so stored which is equivalent to the quantity of the end-use goods.