

1977 No. 2042

## CUSTOMS AND EXCISE

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

Made - - - - 8th December 1977

Laid before Parliament 9th December 1977

Coming into Operation 1st January 1978

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 8 of the Finance Act 1977(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

## PART I

## PRELIMINARY

*Citation and commencement*

1. These Regulations may be cited as the Import Duties (End-Use Goods) Regulations 1977 and shall come into operation on 1st January 1978.

*Interpretation*

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

(2) In these Regulations—

“authorised person” means a person authorised by the Commissioners to import or receive end-use goods;

“end-use goods” means goods in relation to which the import duties chargeable depend on the use to be made of them;

“import duties” includes customs duties and any charge or levy chargeable under Community arrangements on agricultural products or on products which are processed from agricultural products and are the subject of arrangements under Article 235 of the EEC Treaty;

“outside the Community” means outside the Customs territory of the European Economic Community(c) or, in the case of goods covered by the ECSC Treaty, outside the territories to which that Treaty applies(d);

“prescribed use” means the use prescribed for end-use goods;

“uncollected import duties” means the difference between the amount of import duties chargeable on end-use goods and the amount chargeable on like goods not intended to be put to a prescribed use.

(a) 1977 c. 36.

(b) 1889 c. 63.

(c) See Regulation (EEC) 1496/68 (O.J. No. L238, 28.9.68, p. 1; O.J./S.E. 1968 (II), p. 436), and Annex I to the Treaty concerning United Kingdom accession to the Communities, as adjusted by Council Decision of 1.1.73 (O.J. No. L2, 1.1.73, p. 1).

(d) See Article 79 (ECSC) Treaty.

(3) References to a tariff heading or subheading are references to a heading or subheading of the Common Customs Tariff of the European Communities(a).

## 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(b), (EEC) 1775/77(c), and (EEC) 2695/77(d).

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;

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(a) See Regulation (EEC) 950/68, O.J. L172, 22.7.1968, p. 1, as amended.

(b) O.J. No. L171, 9.7.1977, p. 1.

(c) O.J. No. L195, 2.8.1977, p. 5.

(d) O.J. No. L314, 8.12.77.

- (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;
- (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.

### 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 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.

#### PART IV

##### IMPLEMENTATION OF COMMUNITY PROVISIONS FOR FROZEN BEEF

**22.** This Part of these Regulations shall apply for the implementation of the system of control provided by Regulation (EEC) 597/77(a) as amended by Regulation (EEC) 1384/77(b) in relation to certain types of frozen beef intended for processing in respect of which total or partial suspension of levy has been claimed, and “beef” in this Part of these Regulations shall be construed accordingly.

**23.** Save as the Commissioners may otherwise allow, an importer of beef shall allocate a serial number to each consignment of beef imported or received by him.

**24.—(1)** An importer or processor of beef shall keep records containing particulars of—

- (a) importation,
- (b) receipt, and
- (c) processing

by him thereof, and shall provide such other information as may be necessary to prove that the beef has been processed into the prescribed product within the period prescribed by the said EEC Regulation.

**(2)** The records required by paragraph (1) hereof to be kept by an importer or processor of beef shall—

- (a) be produced for inspection by the proper officer at any reasonable time, and
- (b) be preserved for a period of one year from the date on which the beef to which they relate was either processed into the prescribed product or transferred to another person.

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(a) O.J. No. L76, 24.3.1977, p. 1.

(b) O.J. No. L157, 28.6.1977, p. 6.

**25.** An importer or processor of beef shall permit the proper officer at any reasonable time to examine and take account of the beef and products derived therefrom at his premises and shall provide such assistance as the officer may require for those purposes.

**26.** Save as the Commissioners may otherwise allow, an importer or processor of beef shall notify the proper officer without delay and in such form and manner as the Commissioners may require of—

- (a) the arrival of beef at his premises;
- (b) completion of processing of beef into the prescribed products; and
- (c) the quantity of beef which has not been processed into the prescribed products within the period referred to in Regulation 24 hereof.

#### PART V

#### REPEALS

**27.** The amendments to section 255A of the Customs and Excise Act 1952(a) contained in section 8(3) of the Finance Act 1977(b) and the repeal contained in Schedule 9 Part I thereto shall take effect on 1st January 1978.

*B. H. Knox,*

Commissioner of Customs and Excise.

8th December 1977.

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Mark Lane,  
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(a) 1952 c. 44.

(b) 1977 c. 36.

## SCHEDULE

ECSC goods intended for incorporation in the ships, boats or other vessels falling within subheadings 89.01A, 89.01B.I, 89.02B.I and 89.03A, for the purposes of their construction, repair, maintenance or conversion, and ECSC goods intended for fitting to, or equipping, such ships, boats or other vessels.

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## EXPLANATORY NOTE

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

These Regulations, made under section 8 of the Finance Act 1977, provide for the control of goods eligible on importation for favourable tariff treatment by reason of their end-use (end-use relief). They come into force on 1st January 1978 when control of end-use reliefs is to be harmonised in the Community.

The Regulations are in five Parts:

Part I deals with definitions and other incidental matters.

Part II supplements directly applicable Economic Community instruments governing end-use reliefs by providing for matters, such as the content of records and form of notifications, which are under those instruments left to be determined by member States.

Part III sets out the control procedures for end-use goods covered by the European Coal and Steel Community Treaty. This Part applies to those goods the procedures contained in the Economic Community instruments listed in Regulation 3 of Part II, together with the supplementary provisions of Part II.

Part IV sets out the procedures necessary to implement the system of control provided by Community instruments for certain types of frozen beef intended for processing and on which total or partial suspension of levy has been claimed.

Part V provides for the amendments to and repeal in section 255A of the Customs and Excise Act 1952, which remove end-use goods from its scope, to take effect on 1st January 1978.

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