

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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## UNITED KINGDOM IMPORT DEPOSITS

### Addendum

The United Kingdom delegation has submitted the following Notice No. 482 of Her Majesty's Customs and Excise, concerning relief from the requirements concerning import deposit for goods for export.

1. This Notice supplements Notice No. 481, paragraph 15(b). Relief from Import Deposit will be allowed when imported goods, or goods manufactured or produced from them or incorporating them, are exported. (In certain cases relief may be allowed on the exportation of equivalent goods.) Relief is allowable only to the importer, or other person named as paying the import deposit; but, subject to the co-operation of other persons concerned in producing the necessary evidence, it does not matter if the goods are exported by someone else.

2. Relief will be allowed under one of the following schemes:

Scheme I, where the goods are liable to duty under the Import Duties Act 1958 and remission of this duty is authorized under section 7 of that Act (or under section 1 of the Finance Act 1966) by a letter from Customs headquarters already in force at the time of the importation in question.

Scheme II, remission of a proportion of Import Deposit for goods imported in the course of a mixed home-market/export trade.

Scheme III, remission of Import Deposit for goods (all or part of a consignment) earmarked for exportation at the time of importation.

Scheme IV, early repayment of Import Deposit for goods actually exported.

3. For Scheme I the claim for relief from the ordinary duty on the Customs entry should include a claim for relief from Import Deposit.

4. For Scheme II the local Customs Officer issues a percentage relief certificate: it is limited to particular kinds of goods (specified by tariff classification), but not to particular importations, periods, quantities or values. It permits a specified percentage (by value) of every importation to be released free of Import Deposit, regardless of the actual disposal of the consignment in question. A certificate will be issued if the Officer is satisfied that goods of the kind in question will be re-exported to the extent of the specified percentage of imports taken as a whole. Different percentages may be specified for different kinds of goods.

5. For Scheme III the local Customs Officer issues an individual relief certificate; it is limited to a specified importation or series of importations and/or a specified quantity or value of goods. It is issued when the Officer is satisfied that there is a firm prospect of re-exportation, and that a percentage relief certificate under Scheme II is inappropriate.
6. For Scheme IV evidence of actual exportation must be produced to the local Customs Officer, who should be consulted about the form of evidence acceptable. If satisfied, he will arrange for refund of Import Deposit before the 180-day period expires, if it has more than a month to run. Early repayment cannot be made until after actual exportation, so the other schemes are preferable if possible.
7. Schemes I, III and IV cannot be applied to goods of a kind covered by a percentage relief certificate under Scheme II, but, subject to this, an importer can use any combination of the schemes appropriate to his circumstances.
8. Where an importer expects to obtain a relief certificate under Scheme II or III, but it is not practicable for it to be issued in time for goods to be cleared wholly or partly free of Import Deposit, a declaration may be made on the Customs entry in the following terms:

Where a percentage relief certificate is expected (Scheme II)

I/We claim relief from Import Deposit on goods classified under Tariff heading ..... in this importation. The importer has applied or will apply for a percentage relief certificate.

Where an individual relief certificate is expected (Scheme III)

I/We claim relief from Import Deposit on (the whole  
(.....(quantity and value)  
of this importation. The importer has applied or will apply for an individual relief certificate.

The import Collector will then take cash equal to the Import Deposit potentially due as security. (A Control Form C. & E. 139 should be completed and lodged with the Customs entry just as if relief were not being claimed.) The cash security will be refunded in full or proportionately after a relief certificate is produced. If it is a percentage relief certificate, the period during which the cash is held will count towards the 180-days' Import Deposit period for the proportion not eligible for relief. If a relief certificate is refused, the full amount will be refunded automatically after 180 days.

9. Where the importer holds a relief certificate when the Customs entry is lodged, a declaration should be made on the Customs entry in the following terms:

Where a percentage relief certificate is held (Scheme II)

I/We claim relief from Import Deposit on ..... per cent of the value of goods classified under Tariff heading ..... in this importation, as authorized by the importer's relief certificate No. ....

Where an individual relief certificate is held (Scheme III)

I/We claim relief from Import Deposit on (the whole  
(.....(quantity and value)  
of this importation, as authorized by the importer's relief certificate No. ...

10. Where a clearing agent is employed it is important that he should be instructed to make the appropriate declaration when the entry is lodged with the Customs; it is too late to raise the matter afterwards, and refunds of Import Deposit collected as such can be made only as indicated for Scheme IV, i.e. after actual exportation. On the other hand, care must be taken that the declaration is not made if it does not fit the facts, as this would constitute a false declaration for Customs purposes.

11. It should be noted that exports for which EFTA tariff treatment will be sought cannot be counted as exports for the purpose of relief from Import Deposit.

12. Further information may be obtained from the local Customs Officer.