The United Kingdom delegation has submitted the following information concerning the procedure for goods subject to import deposits. The list of exempt goods, referred to in paragraph 2 below, is being issued as L/3140/Add.2.

**Import Deposits**

1. **Broad outline of the scheme**

Import deposit must be paid at the time of entry, whether the goods are for home use or for warehousing. It will be repaid, without application, at the end of the prescribed period.

2. **Goods exempt from import deposit**

Details of exempt goods will be made available separately.

3. **Goods relieved of import deposit in certain circumstances**

Import deposit is not charged if the total value of the chargeable goods covered by the entry does not exceed £50.

Subject to certain conditions and limitations the following goods are relieved of import deposit, viz.:

- Goods intended for use in shipbuilding, repairing or refitting.
- Goods intended for use as components or parts of large aircraft.
- Goods intended for export.
- Spirits for use in manufacture.
- Certain goods which qualify for import duty relief under Treasury Directions.
- Goods re-imported after undergoing an approved process abroad.

In addition, some other import duty reliefs are applied to import deposit. For further information about reliefs, the local customs officer should be consulted.

---

\(^1\) H.M. Customs and Excise Notice No. 481.
Relief from import deposit must be claimed, and will be given, only at the time of importation. There is no provision for repayment of import deposit already paid on goods which have been exported on drawback, deposited in warehouse for exportation, etc.

4. Value for import deposit

The value for import deposit purposes is the same as that for any goods liable to an ad valorem duty, except that for goods entered for warehousing it is their value at the time of importation.

The import deposit is calculated by applying the rate to this value (exclusive of any duty or purchase tax), fractions of a pound in the result being disregarded.

5. Effect on the value for purchase tax

The value for purchase tax when paid at importation does not include any import deposit paid.

6. Isle of Man

Import deposit is chargeable on goods imported direct from abroad into the Isle of Man and on unexamined goods removed coastwise to the Island.

7. Channel Islands

The import deposit is not chargeable on goods imported directly into the Channel Islands. It is chargeable, however, on goods imported into the United Kingdom from the Channel Islands, unless exemption is claimed and supported by the declaration required by section 37 of the Customs and Excise Act 1952. (See Notice No. 17 for full details.)

8. Delivery against standing deposit

Where delivery of goods is allowed against standing deposit (e.g. perishables and certain importations through airports), the same procedure may be used to cover liability to import deposit. All importers and agents who wish to use this facility should take urgent steps to make standing deposits, or to increase their existing standing deposits, to cover import deposit adequately.

Entry Procedure

9. General

The usual form of entry according to the classification for duty purposes must be used. It must be supported by evidence of value and, in the case of goods exceeding £250 in value, by a Form C.105. The entry must be accompanied by a Control Form C and E.139 completed in duplicate (with a third copy if the person or firm paying the deposit requires a copy for his own retention). The control
forms can be obtained from the office of the Collector of Customs and Excise where entry is made. Instructions and notes concerning completion are given on the form itself. It should be noted that repayment of the import deposit will be made only to the person named on the control form as paying it. In this connexion "person" includes a firm or limited company or other incorporated body, and in such a case it is the name and address of the firm, company or other body which should be entered on the control form.

10. **Entry of goods intended for home use (other than those qualifying for relief)**

(a) Entries for goods which it is claimed are **not liable to import deposit** must bear the following declaration:

"I/We declare that none of the above goods is liable to import deposit."

(b) On entries for goods liable to import deposit of a **total value not exceeding £50** the following declaration must appear:

"I/We declare that the total value of all the goods to this entry liable to import deposit does not exceed £50."

(c) In other cases the entry particulars must include details and calculations showing the value for import deposit purposes together with a statement in the body of the entry and to the left of the money column(s) as follows:

"Liable to import deposit at ................ per cent.

Amount payable ............... £ ................ "

When the entry covers more than one description of goods liable to import deposit, the value of each description of goods and the total of the separate values must be shown in the body of the entry and the import deposit calculated from the total of these separate values. In recording the amount of import deposit payable fractions of a pound should be disregarded.

11. **Entry of goods for warehousing**

Goods entered for warehousing before the commencement of the import deposit scheme are not liable to import deposit when delivered for home use.

After the commencement of the scheme import deposit must be paid at the time of entry for warehousing unless the goods are entered for warehousing for exportation, or shipment as stores, or certain other purposes (see paragraphs 19 and 20).
12. Entry of goods in transit or for trans-shipment

Import deposit is not chargeable on goods in transit or for trans-shipment. For such goods normal documentation on Forms X.S.48 and 38 must be carried out; additionally, the face of Form X.S.48 should be clearly noted "liable to import deposit", if this is so.

13. Entry of re-imported goods liable to import deposit

Re-imported goods, whether or not processed abroad, qualify for relief from import deposit under the same conditions as those which apply to duty relief. The entry on Form X.S.141 must show the rate of import deposit. Import deposit is not payable on goods which on their previous importation were entered before the commencement of the scheme and have not undergone any process abroad.

14. Entry of import deposit goods on which reliefs from import deposit are claimed

Goods for which relief is claimed (see paragraph 3) must be entered in the normal manner. The face of the entry must bear a clear statement "liable to import deposit" and show the statutory value and the rate of import deposit. The claim for relief from import deposit must be made on the entry in the manner required for a claim for relief from duty.

15. Temporary importations

(a) General

Where goods are eligible for relief from duty at importation under existing temporary importation facilities they are also eligible for relief in respect of any import deposit. Goods liable only to import deposit are similarly eligible for such relief.

The procedure set out in the appropriate public notice (see pages 13A and 14 of the Customs and Excise Tariff) should be followed.

The goods should be entered in the normal manner but the entry should include the details and calculations required to show the statutory value and the rate of import deposit; the amount of import deposit should be shown separately, not in the duty columns.

(b) Section 7, Import Duties Act 1958, and Section 1 Finance Act 1966

Where a claim is made for relief in addition to a claim for relief from import duty, the claims will be dealt with simultaneously under the existing procedures.

Goods liable only to import deposit are eligible for similar relief. Importers who wish to claim this should get in touch with their local customs officers as soon as possible.
16. Entry of goods to Bill of Sight

When a request is made for the immediate delivery for home use of goods to Bill of Sight, the security given must be sufficient to cover any import deposit payable, but a control form should not be presented until the Bill of Sight is perfected.

17. Entry of goods imported by post

The requirements of this notice are modified in some respects for postal importations. Further information can be obtained from customs officers at postal depots dealing with imported goods.

18. Entry of goods imported by air

Goods on which import deposit is payable may not (even if otherwise eligible) be cleared through the transit shed register. Further information can be obtained from customs officers at airports.

19. Entry of import deposit goods for warehousing

(a) Goods free of or exempt from duty

Entry for goods deposited in warehouse for exportation, shipment as stores, or exportation after process, or for use in registered shipyards or in construction or repair of ships' boilers and machinery, must be made on Form G.W.10, the rate of import deposit being shown. Entries must in all cases carry a declaration that the goods are liable to import deposit, followed by a request for relief appropriate to the circumstances, e.g.:

"I/We declare these goods are liable to import deposit and request to deposit them without payment of import deposit in bonded warehouse for exportation."

(b) Dutiable goods (including those chargeable with purchase tax only)

These goods must be entered in the usual way and import deposit paid at the time of entry. For this purpose Form C. and E.139 (Import Deposit Control Form) must be completed in duplicate (in triplicate if the depositor requires a copy for his own use) and attached to Form G.W.10, which must be supported by evidence of value and, in the case of goods exceeding £250 in value, by a Form C.105. If dutiable goods are to be deposited in warehouse without payment of import deposit (e.g. goods which are for exportation or shipment as stores only) a declaration and request on the lines indicated in sub-paragraph (a) above must be made on the entry, and the particulars given on the entry must include the value and rate for import deposit purposes.
(c) **Part consignments**

Separate entries may be made of part consignments where an importer is able to earmark specified packages for exportation or other purposes free of import deposit. Where an importer intends part of a consignment for such a purpose, but is unable to specify and enter separately the goods concerned, import deposit is payable at the time of entry on the full consignment.

20. **Warehousing of goods without payment of import deposit "mainly for exportation"**

Goods may also be entered for warehousing on importation without payment of import deposit at the time of entry in cases where the commissioners are satisfied that the goods are being warehoused in the course of a trade or business in which the major part of the goods of the kind in question are re-exported. Enquiries about relief of this nature should be made to the local customs officer.

**Further Information**

Further information about the import deposit scheme may be obtained from any Officer of Customs and Excise or from the Secretaries' Office, H.M. Customs and Excise, King's Beam House, Mark Lane, London, E.C.3 (telephone 01: 626-1515; telex 262861).