

No. 80**THE CUSTOMS AND EXCISE ORDINANCE 1969**

(Ordinance 12 of 1969 as amended by Ordinances 9 of 1971, 2 of 1975, 4 of 1977, 8 of 1977, 20 of 1977, 19 of 1989, 9 of 1991, 19 of 1999 and 19 of 2003)

REGULATIONS MADE UNDER SECTION 35

In exercise of the powers conferred upon him by section 35 of the Customs and Excise Ordinance 1969, the Administrator hereby makes the following Regulations:-

Citation

1. These Regulations may be cited as the Temporary Importation (Professional Equipment) Regulations 2003.

Interpretation

2. - (1) In these Regulations, unless the context otherwise requires -
“professional equipment” means-

- (a) equipment for use in the press, radio and television industries required by press, radio or television correspondents who are established abroad, who come to the Areas in order to make reports, recordings or broadcasts for specific programmes;
- (b) cinematographic equipment and material required by a person established abroad who comes to the Areas to produce one or more specific cinematographic films;
- (c) any other goods required for the exercise of an occupation or profession by a person established abroad who comes to the Areas to undertake a specific project, excluding any thing (other than a hand tool) intended to be used for the industrial production and packaging of goods or for the exploitation of natural resources, or for the construction, repair or maintenance of any building or other structure or for the carrying out of any earthworks or similar projects;
- (d) accessories for and spares, parts and components of goods described in subparagraphs (a), (b) and (c) above;
- (e) such other goods as in the opinion of the Fiscal Officer should be treated as professional equipment.

(2) For the purposes of these Regulations a person is established abroad if -

- (a) being an individual, his usual place of residence is elsewhere than in the Island of Cyprus; or
- (b) being a body corporate, its headquarters are situated elsewhere than in the Island of Cyprus;

(3) For the purposes of these Regulations, any goods of a description falling within the Schedule shall be taken to be professional equipment.

Requirements for relief to apply

3. - (1) If the Fiscal Officer is satisfied that goods imported into the Areas -

- (a) are goods capable of being professional equipment; and
- (b) belong to a person established abroad; and
- (c) are imported by a person established abroad; and
- (d) are used exclusively by the person established abroad, who comes to the Areas or otherwise maintains direct supervision of the goods; and
- (e) are intended to be re-exported from the Island of Cyprus within the time limit provided for under regulation 7; and
- (f) are capable of being identified when they are being re-exported;
- (g) are not the subject of a lease or similar agreement to which a person established in the Island of Cyprus is a party; and
- (h) fulfil all such other conditions as the Fiscal Officer may impose in relation to the goods;

the goods may be delivered to the importer without the payment of duty and the duty shall not become payable so long as the Fiscal Officer continues to be satisfied that the conditions subject to which the payment of duty is not required continue to be fulfilled.

(2) The condition provided for –

- (a) in paragraph (1)(d) above shall not apply to cinematographic materials imported for shooting films, television programmes or audiovisual works, for the execution of a co-production pursuant to a contract made with a person established in the Island of Cyprus;
- (b) in paragraph (1)(f) above shall not apply in respect of professional equipment used for the production of a regular radio or television programme.

(3) Any spare parts which are imported for the repair of any professional equipment which has already been temporarily imported under these Regulations shall be treated in the same manner as the professional equipment concerned and shall be subject to the same conditions as are applicable to that professional equipment.

(4) The application of any prohibitions or restrictions imposed under any legislation for the purpose of public morals or order, the security of the Areas, public health or hygiene, or for veterinary or phytosanitary purposes or in order to protect patent rights, trade marks or other intellectual property rights shall not be affected by these Regulations.

Importer's obligations

4. An importer applying for exemption from payment of duty in respect of any imported goods under regulation 3 shall, if the competent officer so requires-

- (a) specify -
 - (i) the purpose for which the goods are being imported,
 - (ii) the name of the owner of the goods,
 - (iii) the place where the goods are to be used,
 - (iv) the person who will be using them or under whose direct supervision the goods are to be used,

- (v) the period during which they are to be used;
- (b) satisfy the competent officer that a guarantee has been provided for the payment of any duty which may become payable and for compliance with the requirements of these Regulations in respect of the goods; or
- (c) deposit an amount of money or provide some other form of security for the payment of any duty which may become payable and for compliance with the requirements these Regulations in respect of the goods;
- (d) produce the goods to the proper officer for examination;
- (e) allow the proper officer to place on the goods seals or identification marks so long as these do not damage the goods.

Conditions to be kept

5. While goods in respect of which payment of duty has been exempted under these Regulations remain in the Areas –

- (a) they may not be used, except with the permission of the Fiscal Officer, otherwise than in accordance with regulation 3 and by the person and for the purpose and duration and at the place specified by the importer in accordance with regulation 4(a);
- (b) they may not be lent, sold, pawned, given away, exchanged or disposed of in any other way or offered for disposal in any way without the permission of the Fiscal Officer;
- (c) unless the proper officer otherwise allows, they may not be altered (fair wear and tear excepted) or processed, nor shall any seals or identification marks placed on them by the competent officer, in accordance with regulation 4(e) be removed or altered ;
- (d) they must be produced to the proper officer for examination at any time that he so requests.

Keeping of books and provision of information

6. The importer or other person responsible for goods temporarily imported without payment of duty under these Regulations shall -

- (a) keep records and other documents relating to the goods; and
- (b) provide the proper officer with any information that the officer may reasonably request and shall produce to the officer all records and other documents relating to the goods.

Re-exportation of goods

7. Subject to regulation 9 the importer of goods imported without payment of duty under these Regulations must re-export the goods within six months from the date that the goods were delivered to him or within such longer period as the Fiscal Officer may allow in any particular case.

Examination of goods prior to re-exportation

8. Before he re-exports any goods pursuant to regulation 7 above,

an importer must produce the goods concerned to the proper officer for examination, together with all the documents relating to the importation of the goods.

Disposal of goods other than by re-exportation

9. On an importer's application the Fiscal Officer may, if he considers that the circumstances of the case justify it and that all other terms and conditions applicable to the case have been fulfilled, authorise an importer who is liable to re-export goods pursuant to regulation 7, to dispose of the goods otherwise than by re-exporting them.

Revocation

10. The Temporary Importation (Professional Effects) Regulations 1971 are hereby revoked.

SCHEDULE (Regulation 2(3)) **PROFESSIONAL EQUIPMENT**

A. Equipment for the press, radio and television:

- (a) Equipment for the press such as-
- personal computers
 - fax machines
 - typewriters
 - cameras of all kinds (whether they record on film or electronically)
 - apparatus for transmitting, recording or reproducing sound or images (tape recorders, video recorders and players, microphones, sound consoles, speakers)
 - sound or image recording media whether blank or with recording
 - instruments and apparatus for testing and measuring such as oscillators, apparatus for testing tape recorders and video recorders, polymetres, boxes and bags for tools, vector scopes, video signal generators
 - lighting equipment (projectors, transformers, tripods)
 - accessories (tapes, photometers, objective lenses, tripods, accumulators, carrying straps, battery chargers, monitors).
- (b) Equipment for radio transmissions such as-
- telecommunications apparatus, such as transmitter-receivers or signal transmitters, terminals connected to a network or cable, satellite connections
 - equipment for the production of audio frequency (reception, recording and sound reproduction apparatus)
 - instruments and apparatus for testing and measuring such as oscillators, apparatus for testing tape recorders and video recorders, polymetres, boxes and bags for tools, vector scopes, video signal generators

- accessories such as clocks, chronometers, compasses, microphones, sound consoles, sound tapes, electricity generators, electric batteries and accumulators, battery chargers, heating, air-conditioning and ventilation equipment
 - sound recording media, with or without recording.
- (c) Equipment for televisual transmissions such as-
- television cameras
 - telekinema
 - testing and measuring instruments and apparatus
 - transmission and re-transmission apparatus
 - communication apparatus
 - apparatus for recording or reproducing sound or images (tape recorders, video recorders, microphones, sound consoles, speakers)
 - lighting equipment (projectors, transformers, tripods)
 - material for binding tapes
 - accessories such as watches, chronometers, compasses, objective lenses, photometers, tripods, battery charger, tapes, electricity generators, transformers, electric batteries and accumulators, heating, air-conditioning and ventilation equipment
 - sound recording media, with or without recording of opening titles, station call signals, musical connections
 - film rushes
 - musical instruments, dresses, stage settings and other theatrical properties, special platforms, make-up products, hair dryers.
- (d) Vehicles which have been designed or specially adapted to be used in connection with any of the equipment described above.

B. Cinematographic equipment

- (a) Equipment such as -
- cameras of all kinds (whether they record on film or electronically)
 - testing and measuring instruments and apparatus such as oscillators, apparatus for testing tape recorders and video recorders, polymetres, boxes and bags for tools, vector scopes, video signal generators
 - cranes and other mechanisms for moving equipment
 - lighting equipment (projectors, transformers, tripods)
 - film binding material
 - apparatus for recording or reproducing sound or images (tape recorders, video recorders and players, microphones, sound consoles, speakers)

- sound or image recording media, with or without recording of opening titles and musical connections
 - film rushes
 - accessories such as clocks, chronometers, compasses, microphones, sound consoles, tapes, electricity generators, transformers, electric batteries and accumulators, battery chargers, heating, air-conditioning and ventilation equipment
 - musical instruments, dresses, stage settings and other theatrical properties, special platforms, hair dryers.
- (b) Vehicles which have been designed or specially adapted to be used for any of the purposes described above.

C. Other equipment

- (a) Equipment for repairing tapes, testing, commissioning, checking, controlling, maintaining or repairing machinery, plant and equipment and means of transport, such as-
- tools
 - instruments for measuring, checking or testing temperature, pressure, distance, height, area or speed, including electronic instruments such as voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments and appliances for the checking the dimensions of loads
 - equipment for photographing machines and plants during and after their assembly or erection.
 - apparatus for the survey of ships.
- (b) Equipment necessary for businessmen or experts in the scientific or technical organisation of work, productivity, logistics and similar professions, such as-
- personal computers
 - type writers
 - apparatus for recording, reproducing or transmitting sound or images
 - instruments and apparatus for measuring and calculating.
- (c) Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work such as-
- measuring instruments and apparatus
 - drilling equipment
 - transmission and communication equipment.
- (d) Equipment required by experts in clearing pollution.
- (e) Instruments and apparatus required by doctors, surgeons, veterinary surgeons, midwives and persons in similar professions in the exercise of their professions.
- (f) Equipment necessary for archaeologists, palaeontologists, geographers, zoologists and other scientists in carrying out their work in their specialist field.

- (g) Equipment required by actors, artistes, entertainers, theatre companies and orchestras, including musical instruments, costumes, scenery and all other articles used for public or private performances.
- (h) Equipment required by speakers to illustrate their speeches.
- (i) Photographic equipment and photographic accessories of any description, such as tapes, apparatus for measuring exposure times, lenses, tripods, accumulators, carrying straps, battery chargers, monitors, lighting equipment, fashion articles and accessories for dummies.
- (j) Vehicles designed or specially adapted for use in connection with any of the equipment described in sub paragraphs (a) to (i) above, including mobile inspection vehicles, mobile workshops and mobile laboratories.

Dated this 25th day of June 2003.

By the Administrator's Command,
W. M. Jessett
Chief Officer,
Sovereign Base Areas.

(128/98)