

**No. 81****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:-

1. These Regulations may be cited as the Temporary Importation (Goods for Exhibitions and Similar Events) Regulations 2003.

2. In these Regulations, unless the context otherwise requires -

“qualifying event” means-

- (a) an agricultural, industrial or handicraft exhibition, fair or similar event;
- (b) an exhibition, meeting or similar event organised principally for a charitable purpose;
- (c) an exhibition or event organised principally for a scientific, technical, handicraft, artistic, educational, athletic, religious, trade union or touristic purpose, or for the development of understanding between peoples;
- (d) a meeting, convention or conference of representatives of international organisations or groups;
- (e) a representative meeting of an official or commemorative character,

but does not include an event in a shop or in any other commercial premises organised privately for the purpose of selling imported goods;

“resultant products” means any products resulting from the use in the Areas of any goods (including animals) which have been imported temporarily for use at a qualifying event.

3. - (1) The Fiscal Officer may, in accordance with paragraph (2) below, allow the temporary importation of goods of any of the following descriptions without payment of duty -

- (a) goods (“exhibition goods”) intended to be exhibited or otherwise used at a qualifying event;
- (b) goods intended to be used at a qualifying event for the effective display or demonstration of exhibition goods, including -
  - (i) goods which are necessary for the effective demonstration of machinery or appliances,
  - (ii) materials, including electrical equipment, for the construction or decoration of a temporary stand at the premises where the qualifying event takes place,
  - (iii) advertising material and material and equipment intended to be used for advertising exhibition goods, such as material and equipment for recording and playing back sound and images, or for making and

projecting slides;

(c) material and equipment intended to be used at an international meeting, convention or conference, including interpretation equipment, equipment for recording sound and images and educational or scientific sound or video tapes;

(d) live animals intended to be exhibited at, or to take part in, a qualifying event.

(2) If the Fiscal Officer is satisfied that any goods imported into the Areas -

(a) fall into any of the descriptions described in paragraph (1) above; and

(b) are in a quantity which is reasonable, having regard to the purpose for which they are declared as being imported;

(c) are intended to be re-exported from the Island of Cyprus within the time limit provided for under regulation 7;

(d) are capable of being identified when they are being re-exported; and

(e) fulfil all such other conditions as the Fiscal Officer may impose, the goods may be delivered to the importer without payment of duty on their importation.

(3) Such duty shall not become payable so long as the Fiscal Officer continues to be satisfied that the conditions described in paragraph (2) above and in regulation 5 below are fulfilled in relation to the goods.

(4) The application of any prohibitions or restrictions imposed under any legislation for the purposes of protecting 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.

**4.** An importer applying for exemption from payment of duty in respect of any imported goods under regulation 3 shall -

(a) specify the name, date and place of the qualifying event at which the goods are to be exhibited or otherwise used;

(b) if so requested by the proper officer and at such place as the proper officer may indicate -

(i) satisfy the proper officer that a guarantee has been given for payment of the duty if it were to become payable; or

(ii) deposit, in accordance with the directions of the proper officer, an amount of money or some other form of security for payment of the duty if it were to become payable;

(c) produce the goods to the proper officer for examination;

(d) allow the proper officer to place on the goods such seals and identification marks as the proper officer thinks necessary so long as these do not damage the goods.

**5.** While goods in respect of which payment of duty has been exempted under these Regulations and any resultant products from such goods remain in the Areas -

(a) they may not be exposed for sale or sold without the

permission of the Fiscal Officer, and may be used only in accordance with regulation 3 and for the qualifying event and on the date and time specified by the importer in accordance with regulation 4(a);

- (b) they may not be used in any way for hire or reward nor be disposed of otherwise than in accordance with regulation 7 or 8;
- (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 pursuant to regulation 4(d) be removed or altered;
- (d) they must be produced to the proper officer for examination at any time he so requests.

**6.** The importer or other person responsible for goods in respect of which payment of duty has been exempted under these Regulations shall -

- (a) keep records and other documents relating to the goods and any resultant products from such 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 and resultant products.

**7.** Subject to regulation 8, the importer shall re-export any goods imported without payment of duty under these Regulations and shall export any resultant products from such goods by the earlier of -

- (a) one month after the end of the qualifying event for which the goods were imported; and
- (b) six months from the date that the goods were delivered to the importer,

unless in any particular case the Fiscal Officer allows the goods to be re-exported or any resultant products to be exported at some later time.

**8.** On an importer's application the Fiscal Officer may, if he considers that the circumstances of the case justify it, allow goods which have been imported without payment of duty under these Regulations or any resultant products from such goods to be disposed of in the Areas instead of being re-exported or exported (as the case may require) in accordance with regulation 7.

**9.** Before he re-exports any goods or exports any resultant products under regulation 7, an importer must produce the goods or resultant products concerned to the proper officer for examination, together with all the documents relating to the importation of the goods.

**10.** The Temporary Importation (Goods for Exhibition) Regulations 1971 are hereby revoked.

Dated this 25th day of June 2003.

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

(119/35)