

Free Admission of Removable Articles imported on Transfer  
of Residence

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1. On the 5th December 1962, the Customs Co-operation Council of Brussels adopted a Recommendation on the Free Admission of Removable Articles imported on Transfer of Residence.
2. The Recommendation enjoins Member States to allow duty free importation and to waive economic import prohibitions and restrictions on all removable articles imported by a natural person and members of his household on transfer of residence to the country of importation.
3. The goods falling under the classification "removable articles" would include:-
  - a. furniture, furnishings and other movable belongings; (e.g. television sets, washing machines, vacuum cleaners).
  - b. personal effects;
  - c. private vehicles;
  - d. household provisions normally kept in stock;
  - e. collectors' peices;
  - f. pet animals; and
  - g. tools used in a trade or profession exercised by such persons.
4. The Recommendation provides for the laying down of certain conditions when such goods are released duty free.
5. Under the conditions the importer would be required to submit a written application together with a list of the articles being imported and to satisfy the Customs authorities that the quantities imported are commensurate with the circumstances of the case.
6. The present procedure whereby the importer completes Customs Form No. 4 would satisfy the above requirement.
7. The Customs authorities would have to be satisfied, in the case of persons returning to the country of importation, that is returned migrants, that they have spent

a sufficient period of residence abroad; and would also be able to lay down minimum periods during which such articles must have been owned by persons prior to their importation on transfer of residence and the maximum periods they must be retained subsequent to their importation.

8. These conditions would not apply in the case of household provisions normally kept in stock; the minimum and maximum periods referred to above would normally be of six months in each case and may be extended to not more than twelve months in the case of articles which attract large amounts of duty.

9. It is important to compare at this stage the concessions envisaged by the Recommendation under review with those which are at present available under existing legislation.

10. The Third Schedule (Section 5) Reliefs from Duty, of the Import Duties Act, 1964, allows duty free importation in the following cases:-

- a. Household effects, that is to say, articles of furniture which have been in use by a passenger or his family and are imported by the passenger on removing his household from another country to these Islands;
- b. Passengers' baggage, including wearing apparel and personal effects, used, which the Comptroller of Customs is satisfied are intended for the passengers' personal use;
- c. One private motor vehicle imported by a person (husband and wife counting as one person) who transfers his residence to these Islands subject to such person satisfying the Comptroller of Customs that he is in possession of a permit of residence issued to him by the Government and subject to the motor vehicle being imported within three months of the date of the said permit or of such person's arrival in these Islands to take up residence, whichever date is the later (duty would become payable on any eventual disposal of the car); and



d. One private motor vehicle imported by a Maltese migrant (husband and wife counting as one person for the purposes hereof) who returns to reside in these Islands subject to such migrant satisfying the Comptroller of Customs that he has been residing away from these Islands for twenty years or more and that he will be receiving in these Islands from overseas a yearly income of not less than five hundred Malta pounds and subject to the motor vehicle being imported within three months of such migrant's arrival in these Islands to take up residence (duty would become payable on any eventual disposal of the car).

11. Complete acceptance by Malta of this Recommendation of the Council is not recommended as this would involve the introduction of more liberal legislation to provide for the duty free importation of many more articles than at present allowed. However, the Recommendation may be accepted with reservations.

12. Acceptance would be limited to the allowance of duty free importation of the following "removable articles":-

- a. furniture, furnishings and other moveable belongings;
- b. personal effects;
- c. household provisions normally kept in stock (with maximum quantities in respect of alcoholic beverages and tobacco goods);
- d. collectors' pieces (which are free as such under tariff heading 9905); and
- e. tools used in a trade or profession exercised by such persons.

12. Reservations would be entered in respect of the following:-

- I The waiving of economic import prohibitions and restrictions. This cannot be accepted as it would involve the lifting of import controls effected under the Supplies and Services Act, 1947 (Act No. IV of 1947), Importation (Control) Regulations, 1969 (a case in point would be that of a used colour television set).

## II (a) Private vehicles

This would involve relief from duty on any private vehicle and would go beyond the concession allowed under the Third Schedule (Section 5) Reliefs from Duty, of the Import Duties Act, 1964, quoted further above.

## (b) Pet animals

These, under present legislation, are not exempted from duty and it is felt that this principle should be adhered to.

14. Acceptance of this Recommendation, subject to the above mentioned reservations, would not necessitate the introduction of new or the amendment of existing legislation.

15. The Crown Advocate General has been consulted on the matter under reference and has advised that the Malta Government may adhere to the Recommendation in question.

16. Hon. Ministers are requested to signify their approval of Malta's acceptance of this Recommendation subject to reservations.