

Facilitation of Temporary Exportation of Goods sent from  
One Country for Manufacture, Processing or Repair  
in Another

1. On the 3rd December 1963, the Customs Co-operation Council of Brussels adopted a Recommendation to facilitate the temporary exportation of goods sent from one country for manufacture, processing or repair in another.
2. This Recommendation enjoins Member States to make use of an Information Document which would enable Customs authorities to identify at the time of re-importation, goods which are exported temporarily for any of the above purposes. This information document would be used in cases where it would not be possible to identify goods on re-importation either by the usual means of control, for example, seals, marks, samples etc or by the acceptance of a written declaration by the re-importer concerning the identity of the goods, supported by commercial documents concerning the operation.
3. This procedure would ensure the elimination of difficulties met by Customs authorities regarding the identification of re-imported goods and would enable them to grant relief from duty which might be accorded in such cases.
4. Besides laying down the above mentioned principle as to when the Information Document should be made use of, the Recommendation of the Council lays down that:
  - a. the exporter should ensure that, subject to any condition they may lay down, the Customs authorities of the country of temporary importation are in a position to establish the identity of the goods;
  - b. when the Information Document has been certified by the Customs authorities of the country of temporary exportation, the Customs authorities of the country of temporary importation should give the required certification; and

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- c. Customs authorities of the country of temporary importation should endeavour to complete the Information Document whenever requested to do so.
5. The Information Document therefore constitutes a certificate by the Customs authorities of the importing country to the effect that they have examined goods being admitted temporarily for manufacturing, processing or repair and that these same authorities have again examined the same goods at time of re-exportation
6. There have been occasions where documents of this type have been signed by <sup>the</sup> Customs Department in connexion with goods imported temporarily into Malta for processing.
7. It is to be emphasized that acceptance of this Recommendation would not impose the obligation on this Department to admit free of duty goods exported temporarily from Malta for processing. This is because relief from duty in the Third Schedule (Section 5) of the Import Duties Act, 1964, is allowed only in the case of "re-imported goods" that is goods "re-imported unaltered" and "samples temporarily exported."
8. Acceptance of this Recommendation may therefore be signified in so far as this Administration is prepared to sign the prescribed Information Document when it is issued by the Customs authorities of the exporting country.
9. Acceptance would not require the introduction of any legislation.
10. 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.
11. Hon. Ministers are requested to signify their approval of Malta's acceptance of this Recommendation.