

MEMORANDUM FOR CABINET PRESENTED BY
THE MINISTER OF FINANCE & CUSTOMS

Re-Imported Goods

On the 6th June, 1967, the Customs Co-Operation Council of Brussels adopted a Recommendation inviting members to allow the re-importation of exported goods without payment of import duties and taxes.

The Recommendation enjoins member states to allow without payment of import duties and taxes the re-importation of goods which were either produced or further manufactured in that country or on which duties and taxes had already been paid at the time of original importation; duties and taxes would however be charged on goods on which such duties and taxes had been refunded at time of exportation.

The Recommendation requires that this duty free importation would be allowed only if the following conditions are satisfied:-

- (a) that the goods being re-imported are identified as the same as those which were exported;
- (b) that it shall be proved to the Customs authorities that the re-imported goods were in free circulation in the country of re-importation before they were exported;
- (c) that the re-imported goods are produced to the Customs in the same state as they were on exportation; this condition would be considered as satisfied even if the goods at the time they were abroad, have been used, damaged or broken or have deteriorated;
- (d) that the goods are re-imported by the person who exported them or by his authorised representative;
- (e) that any subsidies granted in connection with the exportation of the goods are repaid;

- (f) that the goods are re-imported within a reasonable period after their exportation;
- (g) that the re-imported goods are cleared for home use by means of a written application to the Customs authorities.

The Recommendation invites Members to extend this facility of re-importing goods without payment of duties and taxes without any prohibitions or restrictions other than those required under regulations concerning public morality or security, public hygiene or health, or based on veterinary or phytopathological considerations.

It is pointed out that this Recommendation by the Customs Co-operation Council does not apply to the re-impotation of goods exported under the temporary exporation procedure.

These Recommendations are already being applied in Malta and do not require any amendment to the Import Duties Act.

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.

Hon. Ministers are requested to signify their approval of the proposed measure.

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