



NOTES

1. Persons entitled to use the Scheme. The customer must be:—
  - (1) an overseas visitor; or
  - (2) a resident of the United Kingdom proceeding abroad for at least 12 months; or
  - (3) a member of the British Armed Forces, or of the Services ancillary thereto, or a member of his family, proceeding abroad on posting to a foreign station for a continuous period of at least 12 months; or
  - (4) a member of a ship's crew who is:—
    - (a) serving in a visiting Commonwealth or foreign warship, or arriving to take delivery at a United Kingdom shipyard of a British-built ship which will not subsequently be plying to a U.K. port; or
    - (b) a Commonwealth or foreign ship's officer or merchant seaman domiciled abroad and serving in a Commonwealth or foreign owned ship, not regularly plying to a United Kingdom port, and whose absence from the United Kingdom will exceed 3 months.

Members of aircraft crews are excluded from using the scheme, unless they are eligible under (3) above.

The customer must order the goods in person while in the United Kingdom. If the goods are ordered by the customer from abroad Form P.T. 40X must be used.

2. Goods. Any goods chargeable with purchase tax may be purchased under this scheme except motor vehicles and goods intended to be re-imported after the customer has made a temporary visit abroad (but see note 8 below).

3. Despatch of goods. If the goods are to be exported as passengers' baggage or crews' effects traders must make their own arrangements for the goods to be produced to the Customs at the port or airport. The goods should be sent either direct or through a forwarding agent, to the railway, airline or shipping company concerned and despatched in sufficient time for delivery at the port or airport before the passenger arrives there, or if a crew member, before the ship sails. The parcel must not be addressed to the Customs at the port or airport. Each parcel should be clearly marked "For production to Customs before shipment", and also marked with the serial numbers of the relative Forms P.T. 40.

Alternatively, the goods may be exported as freight or by post.

The goods must not be delivered to the customer in this country or sent by inland post to him or to the purser or anyone on board the ship or aircraft, otherwise relief from purchase tax cannot be allowed.

4. Use and disposal of this form. (a) Goods exported as passengers' baggage or crews' effects. If the customer is a member of the British Armed Forces or of the visiting armed forces of a Commonwealth or foreign country, or is a merchant seaman, a Forces' numbered identification card or a seaman's book or identity document, as the case may be, can be accepted as evidence instead of a passport.

A ship's officer or merchant seaman in the category of Note 4(d) above should produce to the shopkeeper a statement from the ship's agent that his ship is Commonwealth or foreign-owned and is proceeding abroad for a period exceeding three months; also his passport, seaman's book or identity document confirming that he is a national of a Commonwealth or foreign country and domiciled abroad.

After completion by the customer and trader this form (with any export licence required - see Note 7 below) must be placed in a separate envelope, securely attached to the parcel and endorsed with the serial number of the form.

If the goods are sold by an unregistered trader a separate form must be used for each of the registered suppliers of the goods the customer purchases. If more than one form is required for the same customer's purchases the customer need sign only one form, the serial number of that form being noted on the remaining forms.

The rest of each form (Parts A and B) should be completed by the trader.

(b) Goods exported as freight or by post. The trader should retain the P.T. 40 for subsequent attachment to it of evidence of exportation. (See paragraphs 3 and 11 of Customs Notice No. 77E for acceptable evidence.)

5. Relief from purchase tax. (a) Unregistered traders should arrange with their registered suppliers about credit for the tax. The unregistered trader should send to the registered supplier Part A certified by the Customs, or if the goods were exported as freight or by post, Part A with evidence of exportation attached (see Note 4(b) above).

The registered supplier may then take credit for the tax in his purchase tax account and may credit the unregistered trader accordingly.

Relief from tax will not be allowed on imported goods on which unregistered traders paid tax to the Customs at the time of importation.

(b) Registered traders:

- (1) If the goods were sold from untaxed stock the registered trader should retain Part A certified by the Customs, or with other evidence of exportation attached, as appropriate, in discharge of his responsibility for tax.
- (2) If the goods (including goods on which he paid tax to the Customs at the time of importation) were sold from tax-paid stock, the registered trader may take credit in his own purchase tax account for the tax, retaining Part A certified by the Customs, or with other evidence of exportation attached, as appropriate, as a supporting voucher.

6. Exchange Control.

Exchange Control applies to goods exported to destinations outside the Sterling Area, but the exportation in baggage of:—

- (a) goods purchased in the U.K. by overseas visitors, and
- (b) reasonable quantities of bona fide personal effects by U.K. residents proceeding abroad, is, in general, allowed without formality.

For other goods a Form C.D.6. must be presented to the Customs with the other export documents if the value of the exportation exceeds £2,000 f.o.b. Moreover Bank of England permission (enforced on Form C.D.6. for goods exceeding £2,000 in value) is required in any case where full payment from an external account is not to be received within 6 months. Where a Form C.D.6. is required for goods, exported as passengers' baggage or crews' effects, it should be completed by the customer and should cover the aggregate value of the goods being exported.

Forms C.D.6. and full information about procedure and approved manner of payment may be obtained from any bank or any Collector of Customs and Excise.

7. Export licences.

If goods to be exported tax-free are subject to export licensing control, the Customs will accept this form for reasonable quantities of bona fide personal effects instead of an export licence, except for fire-arms and ammunition. Otherwise the licence, together with the necessary entry, should be lodged with the Customs before shipment, or if the goods are going by post or as baggage attached to the package.

This form cannot be used to secure exemption from export licence for goods subject to export licensing control but not subject to purchase tax.

8. Re-importation. The following exceptions to the rule in Note 2 above will be allowed as a concession:—

- (a) If the importer is an overseas visitor who intends immediately or shortly to re-embark with the goods for his final destination abroad the Customs may allow them, provided they are freely declared and produced, to be transferred under bond to the place of the visitor's departure, or they may be kept in Customs charge until final exportation.
- (b) If a visitor establishes that goods bought by him under the Scheme were exported a considerable time before his return with them to this country, and that he intends to re-embark in this country to his final destination abroad after a temporary stay in this country, the Customs may allow delivery of the goods without charging tax, but payment of a deposit of tax may be required as security for the production of the goods to the Customs on his departure.

9. False statements.

Any person making a false statement on this form renders himself liable to heavy penalties.



When the goods are exported in passengers' baggage or crews' effects both parts of the form must be completed and sent to the port of shipment. Part B, which will be retained by the Customs, should be folded under Part A and may be completed as a carbon copy.

If the goods are to be exported as freight or by post, Part B is not required and should be detached. Part A should not be sent to the port of shipment but retained until evidence of exportation is received.

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Enquiries

Enquiries may be made about:

Purchase tax to the local Officer of Customs and Excise or to the Secretary, (Section P.T. 4), Customs and Excise, Adelaide House, London Bridge, London, E.C.4.

Export Licensing to the Controller, Board of Trade, Export Licensing Branch, Hillgate House, 35, Old Bailey, London, E.C.4.