1978 No. 1148

CUSTOMS AND EXCISE

The Customs Duties (Inward and Outward Processing Relief) Regulations 1978

Made - - - -	*2nd August* 1978
Laid before Parliament	*10th August* 1978
Coming into Operation	*1st September* 1978

The Secretary of State, in exercise of the powers conferred on him by section 5(6) of the European Communities Act 1972(**a**) and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

1.—(1) These Regulations may be cited as the Customs Duties (Inward and Outward Processing Relief) Regulations 1978 and shall come into operation on 1st September 1978.

(2) The Interpretation Act 1889(**b**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

2. In section 5(4) of the Import Duties Act 1958(**c**) the words "or section 5(6) of the European Communities Act 1972" shall be omitted.

3. The provisions of the Import Duties (Outward Processing Relief) Regulations 1976(**d**), as amended(**e**), specified in Part I of the Schedule hereto and of the Inward Processing Relief Regulations 1977(**e**) specified in Part II of the Schedule shall be omitted.

Michael Meacher,
Parliamentary Under Secretary of State,
Department of Trade.

2nd August 1978.

(**a**) 1972 c. 68.
(**b**) 1889 c. 63.
(**c**) 1958 c. 6.
(**d**) S.I. 1976/838.
(**e**) S.I. 1977/910.

SCHEDULE

PART I

Provisions of the Import Duties (Outward Processing Relief) Regulations 1976 to be omitted.

1. Regulations 8 and 9.
2. The proviso to Regulation 10.
3. Schedules 1 and 2.

PART II

Provisions of the Inward Processing Relief Regulations 1977 to be omitted.

1. Regulation 7(2).
2. The proviso to Regulation 8.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 1st September 1978, provide for certain amendments to the Import Duties Act 1958, the Import Duties (Outward Processing Relief) Regulations 1976 and the Inward Processing Relief Regulations 1977.

Words inserted into section 5(4) of the Import Duties Act 1958 by the Import Duties (Outward Processing Relief) Regulations 1976 are now to be omitted. The addition made in 1976 made it possible for Orders under section 5(4) to provide for administration of relief not only under Orders made under section 5(1) of the Import Duties Act 1958 but also under Regulations made under section 5(6) of the European Communities Act 1972. It has been decided that these additional powers are no longer necessary; if provisions for the administration of relief under section 5(6) of the 1972 Act were required they could be made in Regulations under section 5(6) itself.

The Regulations also provide for the revocation of certain transitional provisions of the Import Duties (Outward Processing Relief) Regulations 1976 and the proviso to Regulation 10, which are no longer required. The proviso saved from the repeal of section 8 of the Import Duties Act 1958 goods imported prior to 1st July 1977.

By virtue of section 6 of the Finance Act 1978 (c. 42) the Inward Processing Relief Regulations 1977 are automatically extended to provide for relief from anti-dumping and countervailing duties charged under section 6(1) of the Finance Act 1978 or under the Customs Duties (Dumping and Subsidies) Act 1969 (c. 16). As a consequence the 1978 Act repeals section 12 of the 1969 Act, which previously provided for relief from such duties charged under the 1969 Act by applying section 7 of the Import Duties Act 1958 and section 1 of the Finance Act 1966 (c. 18). The proviso to Regulation 8, which saved from the repeal of section 7 of the Import Duties Act 1958 and section 1 of the Finance Act 1966 duties charged under the 1969 Act, is therefore no longer necessary.

The repeals of sections 7 and 8 of the Import Duties Act 1958 and of section 1 of the Finance Act 1966 thus take effect without any savings, although sections 7 and 1 continue to apply in relation to any goods imported into the United Kingdom before 1st July 1977.

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