STATUTORY INSTRUMENTS

1976 No. 2105

CUSTOMS AND EXCISE

The Customs Duties Quota Relief (Administration) Order 1976

Made - - - -	*9th December* 1976
Laid before the House of Commons - - -	*10th December* 1976
Coming into Operation	*1st January* 1977

The Secretary of State, in exercise of the powers conferred on him by section 5(4) of the Import Duties Act 1958(**a**), as amended by section 5 of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(**b**), and of all other powers enabling him in that behalf, hereby makes the following Order:—

Citation, operation, interpretation

1.—(1) This Order may be cited as the Customs Duties Quota Relief (Administration) Order 1976 and shall come into operation on 1st January 1977.

(2) The Interpretation Act 1889(**c**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

Implementation and Administration of Relief

2.—(1) The following provisions of this Order shall have effect with regard to—

(*a*) the administration of any relief from customs duty under section 5 of the Import Duties Act 1958 where the relief is limited to a quota of imported goods;

(*b*) the implementation or administration of any like relief provided for by any Community instrument

in so far as those provisions are not excluded or modified by any statutory instrument or any directly applicable Community provision conferring or relating to the relief.

(2) The provisions of Articles 2 and 3 of the Import Duty Reliefs (Administration) Order 1958(**d**) shall not apply to the administration of any relief from duty with regard to which the provisions of this Order apply.

3. Relief from duty shall not be allowed in the case of any goods, unless perfect entry has been made in respect of the goods and unless at the time of the delivery of such entry, or such later time as the Commissioners of Customs and Excise may in any case allow, application for the relief is made by the importer to the Commissioners in such form, verified in such manner and at such place as may be required by them; and the importer shall furnish such information as may be required for the purpose of the application.

(**a**) 1958 c. 6.
(**b**) 1972 c. 68.
(**c**) 1889 c. 63.
(**d**) S.I. 1958/1965 (1958 I, p. 790).

4.—(1) Subject as hereinafter provided, goods shall be treated as forming part of a quota in the order in which an importer delivers a perfect entry thereof on or after the date of the opening of the quota—

(*a*) for home use (within the meaning of section 28 of the Customs and Excise Act 1952(**a**) and Regulation 8 of the Warehousing Regulations 1975(**b**)) or

(*b*) as provided by Regulation 8(3) of those Regulations for accounting for and payment of customs duty (within the meaning of those Regulations)

containing an application for relief from duty made in accordance with this Order.

(2) The Commissioners may delay the acceptance of an application for relief from duty in respect of any goods for the purposes of paragraph (1) of this Article for any period not exceeding 7 days from the date of the opening of the quota, and in such a case may, if the amount of the quota is smaller than the total amount of the goods in respect of which applications are made in accordance with this Order during that period, allocate the quota proportionally among all the applicants whose applications are accepted.

(3) Goods shall not be treated as forming part of a quota if customs duty would not otherwise be chargeable or would not be chargeable at a higher rate than that applying within the quota.

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

9th December 1976.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order makes provision for the implementation and administration of reliefs within a tariff quota from customs duty as provided for under section 5 of, and the third Schedule to, the Import Duties Act 1958 and by any instrument issued by any institution of the European Communities.

(**a**) 1952 c. 44.

(**b**) S.I. 1975/1789 (1975 III, p. 6764).

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