STATUTORY INSTRUMENTS

1974 No. 25

CUSTOMS AND EXCISE

The Customs Duties (Quota Relief) Order 1974

Made - - - -	4*th January* 1974
Laid before the House of Commons	7*th January* 1974
Coming into Operation	8*th January* 1974

The Secretary of State, in exercise of the powers conferred on him by section 5(1) and (4) of, and paragraph 8 of Schedule 3 to, the Import Duties Act 1958(**a**), as amended by section 5(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:

1.—(1) This Order may be cited as the Customs Duties (Quota Relief) Order 1974 and shall come into operation on 8th January 1974.

(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.

2.—(1) This Article applies to goods of the following description, namely, fermentation ethyl alcohol or fermentation neutral spirits undenatured, of a strength of 140° proof or higher, not warehoused or warehoused less than three years.

(2) Subject to Article 3 below, up to and including 31st March 1974, any duty of customs for the time being chargeable on goods of subheading 22.08B II of the Customs Tariff 1959 shall be reduced by £0·0750 per proof gallon in the case of a quota consisting of 2,500 tons of goods to which this Article applies which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**d**) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and other Member States of the European Economic Community).

3.—(1) Goods shall be treated as forming part of the quota referred to in Article 2(2) above only if they are subject to a certificate to that effect issued by the Secretary of State.

(2) Any certificate issued as aforesaid may be modified or revoked at any time.

Geoffrey Howe,

Minister for Trade and Consumer Affairs,
Department of Trade and Industry.

4th January 1974.

(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) 1889 c. 63. (**d**) O.J. No. L 42, 14.2. 1973, p.1.

EXPLANATORY NOTE

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

This Order which comes into operation on 8th January 1974 provides for the opening and administration of a tariff quota of 2,500 tons of certain fermentation ethyl alcohol and other spirits imported into the United Kingdom from other Member States of the European Economic Community.

The Order specifies the reduced rates of customs duty applicable up to and including 31st March 1974 to imports of the relevant goods within the quota.

The Order also provides that any relevant goods shall be treated as forming part of the quota only if they are certified to that effect by the Secretary of State.

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