STATUTORY INSTRUMENTS

1986 No. 1102

CUSTOMS AND EXCISE

The Customs Duties (Quota Relief) Order 1986

Made - - - - - - - - - -	30*th June* 1986
Laid before the House of Commons	1*st July* 1986
Coming into Operation	1*st July* 1986

The Secretary of State, in exercise of the powers conferred on him by section 4 of the Customs and Excise Duties (General Reliefs) Act 1979**(a)** and of all other powers enabling him in that behalf, hereby makes the following Order:—

1. This Order may be cited as the Customs Duties (Quota Relief) Order 1986 and shall come into operation on 1st July 1986.

2. In this Order the "relevant quota" means the quantity of goods which are exempt from customs duty on import into the United Kingdom under the provisions of the Council Regulation (EEC) of 30th June 1986 opening, allocating and providing for the administration of a Community tariff quota for rum, arrack and tafia, falling within subheading 22.09 CI of the Common Customs Tariff and originating in the African, Caribbean and Pacific States (ACP) (1986-1987)**(b)** ("the EEC Regulation").

3.—(1) For the purposes of the EEC Regulation, subject as provided in Article 4(2) and (3) of the Customs Duties (Quota Relief) (Administration) Order 1976**(c)** ("the 1976 Order") and subject to paragraph (2) of this Article, goods shall be treated as forming part of the relevant quota in the order in which an entry thereof is accepted on or after 1st July 1986 being an entry for home use under section 37 of the Customs and Excise Management Act 1979**(d)** or under regulation 13 of the Customs Warehousing Regulations 1979**(e)** containing an application for relief from customs duty under the quota, accompanied by such documents as may be required under provisions of Protocol No. 5 to the Third ACP-EEC Convention of Lome**(f)** (relating to the origin of products).

(a) 1979 c. 3.
(b) Council Regulation (EEC) No. 2054, O.J. No. L173, 1.7.86.
(c) S.I. 1976/2105.
(d) 1979 c. 2, amended by the Finance Act 1981 (c. 35), Schedule 6, para. 1.
(e) S.I. 1979/207.
(f) O.J. No. L86, 31.3.86.

(2) Goods shall not be treated as forming part of the relevant quota if they have been entered for warehousing under the said section 37 in an excise warehouse unless in respect of the goods:

(*a*) an entry for home use under regulation 13 of the Excise Warehousing (Etc.) Regulations 1982**(a)** ("the 1982 Regulations") is or has been accepted; or

(*b*) notice of compounding of spirits has been given under regulation 12 of the 1982 Regulations; or

(*c*) notice of intention to remove for denaturing has been given under regulation 13 of the 1982 Regulations.

(3) The provisions of Article 4(1) of the 1976 Order (which provides for the order in which goods shall be treated as forming part of a quota) shall not apply to the administration of any relief from duty under the EEC Regulation.

Alan Clark,
Minister for Trade,
Department of Trade and Industry.

30th June 1986.

EXPLANATORY NOTE

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

This Order, which comes into operation on 1st July 1986, provides for the administration of the United Kingdom's share of the tariff quota opened for the period from 1st July 1986 to 30th June 1987 by the European Economic Community (EEC), under the provisions of the EEC Regulation specified in the Order, providing exemption from customs duty on import into the United Kingdom for home use of rum, arrack and tafia originating in various African, Caribbean and Pacific States (ACP).

(a) S.I. 1982/612.

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