STATUTORY INSTRUMENTS

1988 No. 1127

CUSTOMS AND EXCISE

The Customs Duties (Quota Relief) Order 1988

Made - - - -	*30th June 1988*
Laid before the House of Commons	*30th June 1988*
Coming into force	*1st July 1988*

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 1988 and shall come into force on 1st July 1988.

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 29th June 1988 opening, allocating and providing for the administration of a Community tariff quota for rum, arrack and tafia, originating in the African, Caribbean and Pacific States (ACP) (1988–1989)(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 1986(c) ("the 1986 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 1988 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. 1 to the Third ACP–EEC Convention of Lome(f) (relating to the origin of products).

(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 16 of the Excise Warehousing (Etc.) Regulations 1988(g) ("the 1988 Regulations") is or has been accepted; or

(b) notice of compounding of spirits has been given under regulation 14 of the 1988 Regulations; or

(c) notice of intention to remove for denaturing has been given under regulation 16 of the 1988 Regulations.

(a) 1979 c.3.
(b) Council Regulation (EEC) No. 1867/1988.
(c) S.I. 1986/2174.
(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.
(g) S.I. 1988/809.

(3) The provisions of Article 4(1) of the 1986 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 1988

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st July 1988, provides for the administration of the United Kingdom's share of the tariff quota opened for the period from 1st July 1988 to 30th June 1989 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).

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