STATUTORY INSTRUMENTS

# 1978 No. 1704

## CUSTOMS AND EXCISE

## The Customs Duties Relief Regulations 1978

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| *Made* - - - - | *28th November* 1978 |
| *Laid before Parliament* | *28th November* 1978 |
| *Coming into Operation* | *1st April* 1979 |

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 Relief Regulations 1978 and shall come into operation on 1st April 1979.

(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**2.**—(1) Paragraph 3 of Schedule 4 to the Import Duties Act 1958(**c**) is hereby repealed.

(2) Nothing in the previous paragraph shall affect the operation of any direction under section 6 of the said Act of 1958.

*Michael Meacher,*

Parliamentary Under-Secretary of State,
Department of Trade.

28th November 1978.

(**a**) 1972 c. 68. (**b**) 1889 c. 63. (**c**) 1958 c. 6.

## EXPLANATORY NOTE

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

These Regulations, which come into operation on 1st April 1979, repeal paragraph 3 of Schedule 4 to the Import Duties Act 1958 and thereby remove from the list of articles which qualify for relief from customs duties under section 6 of the Import Duties Act 1958 articles intended to be used in scientific research, or for a purpose connected with the advancement of learning or art or with promotion of sport. Exemption from duty in this field other than articles connected with the promotion of sport, is now effected on a Community basis by Regulation (EEC) 1798/75 (O.J. No. L316, 6.12.75, p. 17).

The Regulations provide that the repeal of paragraph 3 of Schedule 4 to the Import Duties Act 1958 shall not affect the continued operation of any direction under section 6 of that Act relating to goods qualifying for relief from customs duty by virtue of any provision of that paragraph.

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