STATUTORY INSTRUMENTS

# 1974 No. 2165

## CUSTOMS AND EXCISE

## The Customs Duties Reliefs Order 1974

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| *Made* - - - - | 19*th December* 1974 |
| *Laid before the House of Commons* - | 20*th December* 1974 |
| *Coming into Operation* | 1*st January* 1975 |

The Secretary of State, in exercise of the powers conferred on him by section 5 of, and paragraph 8 of Schedule 3 to, the Import Duties Act 1958(**a**), as amended (**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 Reliefs Order 1974 and shall come into operation on 1st January 1975.

(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 falling within subheading 22.08B.II of the Customs Tariff 1959 of the following description, namely, fermentation ethyl alcohol or fermentation neutral spirits undenatured, of a strength of 140° proof or higher, warehoused less than three years.

(2) Up to and including 30th June 1975, any duty of customs for the time being chargeable on goods imported into the United Kingdom of the description referred to in Article 2(1) above shall be reduced by £0·0500 per proof gallon if the goods are permitted by the Commissioners of Customs and Excise to be delivered from a warehouse to any person carrying on the manufacture of gin, vodka or vinegar for use in such manufacture and if they 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).

*Eric Deakins*,
Parliamentary Under-Secretary of State for Trade,
Department of Trade.

19th December 1974.

(**a**) 1958 c. 6.

(**b**) *See* section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 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 provides for relief from customs duty as from 1st January 1975 to 30th June 1975 in the case of goods consisting of certain fermentation ethyl alcohol and other spirits imported into the United Kingdom and permitted to be delivered to manufacturers of gin, vodka or vinegar for use in such manufacture if the goods satisfy the requisite conditions to benefit from the eventual abolition of customs duties between the United Kingdom and other member States of the European Economic Community.