STATUTORY INSTRUMENTS

1971 No. 1974

CUSTOMS AND EXCISE

The Customs Duty (Personal Reliefs) (No. 4) Order 1968 (Amendment) Order 1971

Made - - -	*3rd December* 1971
Laid before the House of Commons	*10th December* 1971
Coming into Operation	*1st January* 1972

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 7 of the Finance Act 1968(**a**) and of all other powers enabling them in that behalf, hereby make the following Order—

1. This Order may be cited as the Customs Duty (Personal Reliefs) (No. 4) Order 1968 (Amendment) Order 1971 and shall come into operation on the 1st day of January 1972.

2. The Interpretation Act 1889(**b**) applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The Customs Duty (Personal Reliefs) (No. 4) Order 1968(**c**) shall be amended—

(*a*) to add after paragraph 1(1)(*a*)(ii)—

"(iii) goods which are relieved wholly or partly from duty by Orders made under section 1 of the Finance Act 1971(**d**) or which would be so relieved if consigned to the United Kingdom from a place specified in such Orders; and"

(*b*) to add after paragraph 2(*c*)— "; or
(*d*) relief under section 1 of the Finance Act 1971" and

(*c*) to add at the end of paragraph 2 after the words "Republic of Ireland" and before the words "as the case may be" the words—"or a designated place under section 1 of the Finance Act 1971".

Dated this 3rd day of December 1971.

C. H. Blake,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London, EC3R 7HE.

(**a**) 1968 c. 44.
(**b**) 1889 c. 63.
(**c**) S.I. 1968/1561 (1968 III, p. 4349).
(**d**) 1971 c. 68.

EXPLANATORY NOTE

(This Note is not part of the Order.)

By Orders made under section 1 of the Finance Act 1971 goods which originate in certain designated countries may be relieved wholly or partly from Customs duty. This Order waives, in respect of personal effects originating in the designated countries and imported in baggage, the normal rule whereby the preferential rate of duty can be claimed only if the goods concerned are consigned direct from the designated country. It also accords to such effects the simplified assessment of customs charges accorded to other effects eligible for preferential rates of Customs duty.