STATUTORY INSTRUMENTS

1977 No. 971

CUSTOMS AND EXCISE

The Customs Duty Reliefs Order 1977

Made - - - -	*3rd June* 1977
Laid before the House of Commons -	*9th June* 1977
Coming into Operation	*1st July* 1977

The Secretary of State, in exercise of the powers conferred on him by section 5 of the Import Duties Act 1958**(a)**, as amended by section 5(3) of and paragraph 1 of Schedule 4 to the European Communities Act 1972**(b)**, and paragraph 8(1) of Schedule 3 to the said Act of 1958 as amended by the Customs Duties (ECSC) Relief Regulations 1976**(c)**, 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 Duty Reliefs Order 1977 and shall come into operation on 1st July 1977.

(2) In this Order—

references to a heading are references to a heading of the common customs tariff of the European Economic Community;

references to customs duty are references to the duty in the common customs tariff applicable to the goods.

(3) The Interpretation Act 1889**(d)** shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament and as if this Order and the Orders hereby revoked were Acts of Parliament.

2.—(1) No customs duty shall be charged in the case of goods which fall within a heading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof.

(2) Any description of goods in column 2 of the Schedule hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading of the relevant heading.

3.—(1) Article 2 of the Import Duty Reliefs (No. 3) Order 1958**(e)** shall be deleted.

(2) The Import Duty Reliefs Order 1969**(f)** and the Import Duty Reliefs Order 1975**(g)** are hereby revoked.

Michael Meacher,
Parliamentary Under-Secretary of State,
Department of Trade.

3rd June 1977.

(a) 1958 c. 6.
(b) 1972 c. 68.
(c) S.I. 1976/2130 (1976 III, p. 5917).
(d) 1889 c. 63.
(e) S.I. 1958/1975 (1958 I, p. 795).
(f) S.I. 1969/1339 (1969 III, p. 3980).
(g) S.I. 1975/1791 (1975 III, p. 6780).

SCHEDULE

Tariff Heading (1)	Description (2)
	PART I *Documents connected with air transit*
ex 48.18	Waybills, consignment notes, exchange orders, damage and irregularity reports and weight and balance documents being printed forms bearing the name of an airline whose principal place of business is outside the United Kingdom.
ex 48.19	Baggage and cargo labels bearing the name of an airline whose principal place of business is outside the United Kingdom.
ex 49.11	Passenger tickets, excess baggage tickets and timetables bearing the name of an airline whose principal place of business is outside the United Kingdom.
	PART II *Calendars*
ex 49.10	Illustrated calendars, the primary purpose of which is to stimulate travel outside the United Kingdom.

EXPLANATORY NOTE

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

This Order which comes into operation on 1st July 1977 continues to provide relief from customs duty on certain air transit documents and illustrated tourist calendars. Relief is at present given under Orders under Part I of the Import Duties Act 1958 and these Orders will cease to have effect on 1st July 1977. The reliefs from duty provided by this Order are made with a view to conforming with Annex 9 of the Convention on International Civil Aviation signed at Chicago on 7th December 1944, in respect of the airline documents referred to in the Order, and the Decision of 6th March 1968 of the Council of the Organisation for Economic Co-operation and Development concerning administrative facilities in favour of international tourism made under the Convention on the Organisation for Economic Co-operation and Development signed at Paris on 14th December 1960 in respect of the illustrated calendars.

The Order also revokes the Import Duty Reliefs Orders 1969 and 1975, which provide relief from duty on (*a*) certain goods specially designed for the educational, scientific or cultural advancement of the blind and (*b*) certain films, film strips, microfilms and slides and sound recordings of an educational, scientific or cultural character, and deletes in the Import Duty Reliefs (No. 3) Order 1958 the Article conferring relief from duty in respect of United Nations films, film strips, microfilms or sound recordings of an educational, scientific or cultural character. Relief from duty on these goods will continue to be provided from 1st July 1977 by virtue of Regulation (EEC) 1798/75 (O.J. No. L316, 6. 12. 75, p.17).

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