STATUTORY INSTRUMENTS

1972 No. 1048

CUSTOMS AND EXCISE

The Import Duties (General) (No. 3) Order 1972

Made - - - -	13*th July* 1972
Laid before the House of Commons	18*th July* 1972
Coming into Operation	8*th August* 1972

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2 and 13 of the Import Duties Act 1958(**a**) and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (General) (No. 3) Order 1972.

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

(3) This Order shall come into operation on 8th August 1972.

2. In Schedule 1 to the Import Duties (General) (No. 7) Order 1971(**c**) (which by reference to the Customs Tariff 1959 sets out the import duties chargeable under the Import Duties Act 1958) after subheading (A) of heading 22.09 there shall be inserted the following:—

" (B) Rum:		
(1) If warehoused 3 years or more ...	—	—
(2) If not warehoused, or warehoused less than 3 years	—	—"

and the existing subheadings (B) and (C) shall accordingly become (C) and (D) respectively.

Hugh Rossi,
Tim Fortescue,
Two of the Lords Commissioners of Her Majesty's Treasury.

13th July 1972.

EXPLANATORY NOTE

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

This Order alters the form of the subheadings of heading 22.09 of the Customs Tariff 1959 to facilitate the implementation of Kennedy Round reductions in the revenue duty on certain imported spirits but not on Rum.

(**a**) 1958 c. 6. (**b**) 1889 c. 63. (**c**) S.I. 1971/1971 (1971 III, p. 5330).

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