STATUTORY INSTRUMENTS

1974 No. 1020

CUSTOMS AND EXCISE

The Import Duties (General) (No. 4) Order 1974

Made - - - -	12*th June* 1974
Laid before the House of Commons -	17*th June* 1974
Coming into Operation	8*th July* 1974

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 3(6) and 13 of the Import Duties Act 1958**(a)**, as amended **(b)**, and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State **(c)**, hereby make the following Order:

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (General) (No. 4) Order 1974 and shall come into operation on 8th July 1974.

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

2. The Import Duties (General) (No. 8) Order 1973**(e)**, as amended **(f)**, shall be further amended by the substitution, for Article 7 thereof, of the following:—

"(1) Without prejudice to the provisions of paragraph (2) below, in the case of goods qualifying for Commonwealth preference import duty shall be charged at the rate, if any, shown in relation to the goods in column 5 of Schedule 1 hereto prefixed by "C 1" or without any prefix, as the case may be.

(2) In the case of goods of the part of the Commonwealth preference area formed by the countries named in Part I of Schedule 4 hereto which are consigned to the United Kingdom from such a country, if a rate of duty is shown in relation to the goods in the said column 5 of Schedule 1 hereto prefixed by "C 2", import duty shall be charged at the rate so shown:

Provided that this paragraph shall not apply to goods in relation to which "C 2" and a rate of duty is shown in square brackets "[ ]" in the said column 5 (such rates being shown for the purpose of determining the duty chargeable on goods of tariff heading 63.01).

(3) In the case of goods of the part of the Commonwealth preference area formed by the said countries named in Part I of Schedule 4 hereto which are

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(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) *See* S.I. 1970/1537 (1970 III, p. 5293). **(d)** 1889 c. 63.
(e) S.I. 1973/1845 (1973 III, p. 5601).
(f) The amending Orders are not relevant to the subject matter of this Order.

consigned to the United Kingdom from another member State of the European Communities, if a rate of duty is shown in relation to them in column 3 of Schedule 1 hereto prefixed by the letter "S" which is lower than the full rate, import duty shall be charged at the rate so shown".

James A. Dunn,
James Hamilton,
Two of the Lords Commissioners
of Her Majesty's Treasury.

12th June 1974.

EXPLANATORY NOTE

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

This Order, which comes into operation on 8th July 1974, amends Article 7 of the Import Duties (General) (No. 8) Order 1973 which specifies the duty rates applicable to goods qualifying for Commonwealth preference and to goods of the countries listed in Part 1 of Schedule 4 to the Order of 1973 (certain countries of the Commonwealth preference area eligible for association with the EEC). The amendment provides for goods of those countries which are consigned to the United Kingdom from another Member State to be charged import duty at the rate prefixed by the letter "S" in Column 3 of Schedule 1 to that Order (the rate applied before United Kingdom Accession to the EEC), if lower than the full rate.

SI 1974/1020
ISBN 0-11-041020-3

