STATUTORY INSTRUMENTS

1974 No. 611

CUSTOMS AND EXCISE

The Import Duties (Quota Relief) (No. 2) Order 1974

Made - - -	*29th March* 1974
Laid before the House of Commons	*29th March* 1974
Coming into Operation	*30th March* 1974

The Secretary of State, in exercise of the powers conferred on him by section 5(1) and (4) 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 Import Duties (Quota Relief) (No. 2) Order 1974 and shall come into operation on 30th March 1974.

(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. This Order applies to goods falling within subheading 15.12 B IIIa) (certain fats and oils wholly obtained from fish or marine mammals) of the Customs Tariff 1959 other than sperm oil.

3.—(1) Up to and including 31st December 1974 any import duty for the time being chargeable on goods to which this Order applies up to a quantity of 10,000 tonnes (hereinafter referred to as "the quota") shall be reduced to the following rates:—

(*a*) to 10% in the case of goods subject to the full rate and

(*b*) to 4% in the case of goods qualifying for commonwealth preference or goods of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland.

(2) Goods shall be treated as forming part of the quota in the order in which they are entered for home use (within the meaning of the Customs and Excise Act 1952(**d**)) in the United Kingdom on or after the date of coming into operation of this Order.

4. Up to and including 31st December 1974 any import duty for the time being chargeable on goods to which this Order applies shall be reduced to 4% if the goods satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**e**) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and the other member States of the Communities).

(**a**) 1958 c. 6.
(**b**) *See* paragraph 1 of Schedule 4 to the European Communities Act 1972 (c.68).
(**c**) 1889 c. 63.
(**d**) 1952 c. 44.
(**e**) O.J. No. L 42, 14.2.73, p. 1.

S. Clinton Davis,

Parliamentary Under-Secretary of State
for Companies, Aerospace and Shipping,
Department of Trade.

29th March 1974.

EXPLANATORY NOTE

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

This Order, which comes into operation on 30th March 1974, provides for the implementation and administration of a tariff quota for certain fats and oils of fish or marine mammals (specified in Article 2).

The Order provides for reduced rates of duty (specified in Article 3(1)) applicable up to and including 31st December 1974 to imports of the relevant goods within a quota of 10,000 tonnes and that any goods constitute part of the quota as soon as they are entered with Customs for home use. The Order (Article 4) also provides that up to and including 31st December 1974 a duty of 4% shall be applied on goods satisfying the requisite conditions to benefit from the eventual abolition of Customs duties between the United Kingdom and other member States of the Communities.

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