STATUTORY INSTRUMENTS

1975 No. 2059

CUSTOMS AND EXCISE

The Import Duties (Quota Relief) (No. 2) Order 1975

Made - - - - - - *9th December* 1975

Laid before the House of Commons *10th December* 1975

Coming into Operation - - - *1st January* 1976

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 by paragraph 1 of Schedule 4 to the European Communities Act 1972**(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 1975 and shall come into operation on 1st January 1976.

(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.—(1) Up to and including 31st December 1976, any import duty for the time being chargeable on goods which fall within a subheading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto shall be reduced to the rate specified in column 2 thereof in relation to the subheading if the goods are refined in Egypt and form part of the quota of goods which are to be subject to reduced rates of duty on import into the United Kingdom by virtue of a Regulation approved by the Council of the European Communities on 24th November 1975**(d)**:

Provided that where any import duty for the time being chargeable on any goods has been reduced by a directly applicable Community provision the import duty shall, to the extent of that reduction, not be regarded as reduced by virtue of this Order and the reference to it in the Schedule hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

(2) Goods shall be treated as forming part of the quota in the order in which the importer delivers an entry thereof

(*a*) for home use (within the meaning of section 28 of the Customs and Excise Act 1952**(e)** and Regulation 8 of the Warehousing Regulations 1975**(f)**) or

(*b*) as provided by Regulation 8(3) of those Regulations for accounting for

(a) 1958 c. 6. **(b)** 1972 c. 68. **(c)** 1889 c. 63.
(d) O.J. No. L317, 8.12.1975, **(e)** 1952 c. 44.
(f) S.I. 1975/1789 (1975 III, p. 6764).

and payment of customs duty (within the meaning of those Regulations) containing a claim for relief from import duty under the quota in the United Kingdom on or after 1st January 1976.

Eric Deakins,
Parliamentary Under-Secretary of State,
Department of Trade.

9th December 1975.

SCHEDULE

GOODS OF EGYPT SUBJECT TO REDUCTIONS IN DUTY WITHIN A QUOTA

Tariff Heading (1)	*Rates of Duty* (2)
(Certain petroleum products in tariff headings 27.10-27.14)	
27.10 A. III.	2.1%
B. III. a)	2.1%
B. III. b) 1.	2.1%
B. III. b) 2.	2.7%
C. I. c) 1.	1.2%
C. I. c) 2.	1.7%
C. II. c) 1.	1.2%
C. II. c) 2.	1.7%
C. III. c) 1.	1.4%
C. III. c) 2.	1.8%
C. III. d) 1.	2.1%
C. III. d) 2.	2.7%
27.11 B. I. c) 1.	1.6%
B. I. c) 2.	1%
27.12 A. III. a)	0.7%
A. III. b)	1.1%
B. I.	2.5%
B. II.	3.1%
27.13 B.I. c) 1.	0.7%
B. I. c) 2.	2%
B. I. c) 3.	1.1%
B. II. a)	2.1%
B. II. b)	3%
B. II. c)	2.7%
27.14 C. II. a)	0.7%
C. II. b)	1.1%

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1976, provides for the implementation and administration of the United Kingdom's share of the tariff quota opened by the European Economic Community for certain petroleum products refined in Egypt under the provisions of a Council Regulation.

The Schedule to the Order specifies the reduced rates of import duty applicable up to and including 31st December 1976 to imports of the relevant products within the United Kingdom's share of the quota. Goods are treated as forming part of the quota in the order in which an entry for home use or for accounting for and payment of customs duty is made containing a claim for relief from import duty.

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