STATUTORY INSTRUMENTS

1976 No. 534

CUSTOMS AND EXCISE

The Import Duties (Quota Relief) (No. 2) Order 1976

Made - - - -	*2nd April* 1976
Laid before the House of Commons -	*2nd April* 1976
Coming into Operation	*3rd April* 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 1976 and shall come into operation on 3rd April 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 30th June 1976, no import duty shall be charged on goods which fall within subheading 73.13 B.IV.b)1. of the Customs Tariff 1959 and are of the following description, namely double-reduced tinplate of a thickness not exceeding 0·17 millimetres and a tensile strength not less than 480 newtons per square millimetre (ECSC) in the case of a quota (hereinafter referred to as "the quota") consisting of 12,000 tonnes.

(2) The following classes of goods shall not be treated as forming part of the quota, namely:

(*a*) goods on which, apart from this Order, no import duty would be chargeable (whether because they originate in a particular country or area or in a developing country or otherwise);

(*b*) goods on which by virtue of Article 3 below import duty would not be chargeable;

(*c*) goods which are imported for the purpose of being exported to member States of the European Communities in the same state as the goods were in when imported into the United Kingdom.

(3) Goods shall be treated as forming part of the quota in the order in which the importer delivers an entry thereof for home use (within the meaning of section 28 of the Customs and Excise Act 1952(**d**) and Regulation 8 of the Warehousing Regulations 1975(**e**)) containing a claim for relief from import duty under the quota in the United Kingdom on or after 3rd April 1976.

(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) 1889 c. 63.
(**d**) 1952 c. 44. (**e**) S.I. 1975/1789 (1975 III, p. 6764).

3.—(1) So long as relief is available in respect of the quota, no import duty shall be charged on goods which fall within the said subheading 73.13 B.IV.b)1. and are of the description specified in Article 2(1) hereof and satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(a) (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 European Communities).

(2) For the purpose of paragraph (1) above relief shall be treated as being available in respect of the quota until two days after the end of the last day on which goods of that subheading are entitled to exemption from import duty by virtue of Article 2 above.

4. The description of goods in Article 2(1) hereof shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading in the relevant heading of the Customs Tariff 1959.

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

2nd April 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 3rd April 1976, provides for the opening and administration of a duty free tariff quota of 12,000 tonnes of certain double-reduced tinplate, imported into the United Kingdom from countries which are not member States of the European Coal and Steel Community in accordance with a Decision of the Representatives of the Governments of the member States of the European Coal and Steel Community meeting in Council of 25th March 1976 and the Decision of the Commission of the European Communities of 1st April 1976.

Goods are treated as forming part of the quota in the order in which an entry for home use is made containing a claim for relief from import duty.

The Order also provides that goods shall not constitute part of the quota if duty would not be chargeable apart from this Order or if they are imported for the purpose of being exported to member States of the European Communities in the same state as the goods were in when imported into the United Kingdom, and that no duty shall be chargeable 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 European Communities until after the quota has been exhausted.

(a) O.J. No. L42, 14.2.1973, p. 1.

SI 1976/534
ISBN 0-11-060534-9

