STATUTORY INSTRUMENTS

# 1975 No. 2081

# CUSTOMS AND EXCISE

## The Import Duties (Quota Relief) (No. 4) Order 1975

| | |
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| *Made* - - - - | 10*th December* 1975 |
| *Laid before the House of Commons* - - | 11*th December* 1975 |
| *Coming into Operation* | 1*st 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.** This Order may be cited as the Import Duties (Quota Relief) (No. 4) Order 1975 and shall come into operation on 1st January 1976.

**2.**—(1) In this Order—

references to a "subheading" are references to a subheading of the Customs Tariff 1959;

the "relevant quota" means, in relation to goods of any description specified in column 1 of either of the Schedules hereto, the quantity of such goods which are to be exempt from, or subject to a reduced rate of, duty, as the case may be, on import into the United Kingdom by virtue of the Community instruments referred to in column 3 of Schedule 1 or column 5 of Schedule 2 hereto in relation to the goods.

(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.

**3.** Up to and including 31st December 1976, or, in the case of goods falling within subheading 48.01E, 30th June 1976, no import duty shall be charged on goods which fall within a subheading specified in column 2 of Schedule 1 hereto and are of a description specified in column 1 thereof if they form part of the relevant quota.

**4.** Up to and including 31st December 1976, any import duty for the time being chargeable on goods which fall within a subheading specified in column 2 of Schedule 2 hereto and are of a description specified in column 1 thereof shall be reduced to the rate specified in column 3 thereof or, if they qualify for Commonwealth preference and a rate is specified in column 4 in relation to the subheading, to that rate from any higher rate which would otherwise apply, if they form part of the relevant quota.

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(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) 1889 c. 63.

**5.**—(1) For the purposes of this Order goods shall be treated as forming part of the relevant 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(**a**) and Regulation 8 of the Warehousing Regulations 1975(**b**), containing a claim for relief from import duty under the quota in the United Kingdom on or after 1st January 1976.

(2) For the purposes of this Order the following classes of goods shall not be treated as forming part of the relevant quota, namely—

(*a*) goods on which, apart from this Order, import duty would not be chargeable or would not be chargeable at a higher rate than that applying within the quota (whether because the goods originate in a particular country or area or in a developing country or otherwise);

(*b*) goods on which by virtue of Article 6 below import duty would not be chargeable or which would be subject to a reduced rate of duty.

**6.**—(1) So long as relief is available in respect of any relevant quota of goods of a description specified in either Schedule to this Order—

(*a*) no import duty shall be charged or,

(*b*) if the goods are subject to a reduced rate of duty shown in column 3 of Schedule 2 hereto within the quota import duty shall be reduced to that rate from any higher rate which would otherwise apply,

in the case of goods of that description which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**c**) (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 any relevant quota until two days after the end of the last day on which goods of that description are entitled to exemption from or reduction in import duty by virtue of the preceding Articles of this Order.

**7.** Any description of goods in column 1 of either of the Schedules hereto (other than one covering a whole subheading) 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.

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

*Eric Deakins,*

Parliamentary Under-Secretary of State,

Department of Trade.

10th December 1975.

(a) 1952 c. 44. (b) S.I. 1975/1789 (1975 III,p.6764). (c) O.J. No. L42, 14.2.1973, p.1.

SCHEDULE 1

| Description of Goods | Tariff subheadings | Community Instrument |
|---|---|---|
| (1) | (2) | (3) Regulations (EEC) on the opening, allocation and administration of Community tariff quotas for the goods specified in Columns 1 and 2 of this Schedule as specified below. |
| Fresh eels (live or dead) chilled or frozen, intended for curing or for skinning or for use in the industrial manufacture of products falling within heading 16.04, under conditions to be determined by the competent authorities | ex 03.01 A.II. | 2888/75 (0.J. L.292, 12.11.75, p.35.) |
| Plywood of coniferous species, without the addition of other substances, of a thickness greater than 9 mm., the faces of which are not further prepared than the peeling process and plywood of coniferous species, without the addition of other substances, sanded, and of a thickness greater than 18.5 mm. | ex 44.15 A.I. | 2876/75 (0.J. L.292, 12.11.75, p.1.) |
| All goods of this subheading | 48.01 A. | 2886/75 (0.J. L.292, 12.11.75, p. 30.) |
| Paper which satisfies the definition of newsprint contained in the Additional note to Chapter 48 of the Customs Tariff 1959 except that it need not be watermarked or if watermarked is not watermarked as specified in that definition | ex 48.01 E. | |
| All goods of this subheading | 73.02 C. | 2880/75 (0.J. L.292, 12.11.75, p. 12.) |
| All goods of this subheading | 78.01 A.II. | 2878/75 (0.J. L.292, 12.11.75, p. 6.) |
| All goods of this subheading | 79.01 A. | 2879/75 (0.J. L.292, 12.11.75, p. 9.) |

## SCHEDULE 2

| Description of Goods | Tariff sub-headings | Rates of duty Normal | Rates of duty Common-wealth Preference | Community Instrument |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) Regulations (EEC) on the opening allocation and administration of Community tariff quotas for the goods specified in Columns 1 and 2 of this Schedule as specified below. |
| All goods of these subheadings | 08.04 B.I.a) | £0.0787 per 100 kg. plus 0.7% | 0.7% | 2887/75 (O. J. L.292, 12.11.75, p.33.) |
| | 08.04 B.I.b) | £0.1574 per 100 kg. plus 0.7% | 0.7% | |
| Yarn of this subheading wholly of silk | ex 50.04 B. | 2.5% | | 2884/75 (O.J. L.292, 12.11.75, p.22.) |
| Yarn of this subheading spun wholly of silk waste | | | | 2885/75 (O.J. L.292, 12.11.75, p.26.) |
| Dyed | ex 50.05 B. | 1.0% | | |
| Not dyed | ex 50.05 B. | 0.8% | | |

## 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 certain tariff quotas opened by the European Economic Community for certain goods under the provisions of Community Instruments specified in the Schedules.

The Order provides, up to and including 31st December 1976, or, in the case of certain goods of subheading 48.01E, (unwatermarked or insufficiently watermarked newsprint), 30th June 1976, for exemption from, or reduced rates specified in Schedule 2 of, duty in respect of imports of the relevant goods within the United Kingdom's shares of the quotas. Any goods which constitute part of each quota do so in the order in which an entry for home use is made containing a claim for relief from import duty on or after 1st January 1976.

The Order also provides that goods shall not constitute part of any quota if duty apart from this Order would not be chargeable, or would be chargeable at the quota rate, and that no duty shall be chargeable, or duty shall be reduced to the quota rate shown in column 3 of Schedule 2 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 relevant quota has been exhausted.

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