STATUTORY INSTRUMENTS

1974 No. 2023

CUSTOMS AND EXCISE

The Import Duties (Quota Relief) (Phosphorus and Wood Pulp) Order 1974

Made - - - -	*4th December* 1974
Laid before the House of Commons -	*10th December* 1974
Coming into Operation	*1st January* 1975

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) (Phosphorus and Wood Pulp) Order 1974 and shall operate from the beginning of 1st January 1975 up to and including 31st December 1975.

(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) No import duty shall be charged on the following quantities (hereinafter referred to as "quotas") of goods of subheadings 28.04 C IV (phosphorus) and 47.01 A II.a) (certain sulphite wood pulp) of the Customs Tariff 1959, namely:

(*a*) in the case of subheading 28.04 C IV, 40,000 tonnes;

(*b*) in the case of subheading 47.01 A II.a), 800,000 tonnes.

(2) The following classes of goods shall not be treated as forming part of a quota, namely goods on which, even if this Order had not been made, no import duty would be chargeable (whether because they originate in a particular country or area or in a developing country or otherwise).

(a) 1958 c. 6.

(b) *See* paragraph 1 of Schedule 4 to the European Communities Act 1972 (c. 68).

(c) 1889 c. 63.

(3) Goods shall be treated as forming part of a quota in the order in which they are entered for home use (within the meaning of the Customs and Excise Act 1952(a)) in the United Kingdom on or after 1st January 1975.

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

4th December 1974.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1975, provides for the opening and administration during 1975 of duty free tariff quotas to the amounts specified in Article 2(1) for phosphorus and certain sulphite wood pulp. The United Kingdom is authorised to establish such quotas under the Act annexed to the Treaty of Accession to the European Economic Community.

The Order provides that goods which would not in any case be subject to duty do not form part of these tariff quotas and that any goods which do form part of these tariff quotas do so as soon as they are entered for home use.

(a) 1952 c. 44.

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