STATUTORY INSTRUMENTS

1975 No. 2003

CUSTOMS AND EXCISE

The Import Duties (Quota Relief) (Phosphorus) Order 1975

Made - - - -	*4th December* 1975
Laid before the House of Commons -	*11th 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) (Phosphorus) 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, no import duty shall be charged on the following quantity (hereinafter referred to as the "quota") of goods of subheading 28.04 C. IV. (phosphorus) of the Customs Tariff 1959, namely 36,000 tonnes.

(2) The following classes of goods shall not be treated as forming part of the 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).

(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 1st January 1976.

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

4th December 1975.

(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).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1976, provides for the opening and administration during 1976 of a duty free tariff quota of 36,000 tonnes for phosphorus. The United Kingdom is authorised to establish this quota 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 the quota. 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.

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