STATUTORY INSTRUMENTS

1973 No. 2174

CUSTOMS AND EXCISE

The Import Duty Reliefs (Revocation) Order 1973

Made - - - -	*20th December* 1973
Laid before the House of Commons	*21st December* 1973
Coming into Operation	*1st January* 1974

The Secretary of State, in exercise of powers conferred by Sections 5 and 13 of 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 Duty Reliefs (Revocation) Order 1973 and shall come into operation on 1st January 1974.

(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. The Import Duty Reliefs Orders specified in the Schedule hereto are hereby revoked.

3. This Order does not restrict any relief from duty under section 5 of the Import Duties Act 1958 otherwise than in pursuance of a Community obligation.

Limerick,
Parliamentary Under-Secretary of State for Trade,
20th December 1973. Department of Trade and Industry.

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

SCHEDULE

ORDERS REVOKED

ORDER	REFERENCE
The Import Duty Reliefs (No. 2) Order 1958	S.I. 1958/1974 (1958 I, p. 794).
The Import Duty Reliefs (No. 5) Order 1958	S.I. 1958/1977 (1958 I, p. 799).
The Import Duty Reliefs (No. 8) Order 1958	S.I. 1958/1980 (1958 I, p. 803).
The Import Duty Reliefs (No. 1) Order 1959	S.I. 1959/1505 (1959 I, p. 904).
The Import Duty Reliefs (No. 1) Order 1960	S.I. 1960/739 (1960 I, p. 954).

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order revokes the Orders providing for relief from import duty for:—

(*a*) any ship and its equipment or machinery, imported for breaking up (exempt from duty under the provisions of the Import Duties (General) (No. 8) Order 1973)

(*b*) certain works of art

(*c*) herrings imported or (within certain limits) purchased after importation for conversion into meal and oil and

(*d*) paper imported for spinning into yarn

and the Order also revokes the Order providing arrangements under which import duty on any dutiable apples imported for use in making cider is limited to a maximum of 10 per cent. ad valorem.

The Orders relating to herrings, paper and apples are required to be revoked for the moves which have to be made on 1st January 1974 towards the duties in the Common Customs Tariff of the European Economic Community. The Order relating to works of art is being revoked, as exemption from duty is being given under an Order being made under the Import Duties Act 1958, insofar as there is no exemption under the Import Duties (General) (No. 8) Order 1973.

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