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STATUTORY INSTRUMENTS

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**1958 No. 1965**

**RELIEFS AND REDUCED DUTIES (CUSTOMS)**

**The Import Duty Reliefs (Administration) Order, 1958**

<i>Made</i>	- - - -	<i>24th November 1958</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>28th November 1958</i>
<i>Coming into Operation</i>		<i>1st January 1959</i>

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section five of the Import Duties Act, 1958 and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. The following provisions of this Order shall have effect with respect to the administration of any relief from import duty under section five of the Import Duties Act, 1958, in so far as those provisions are appropriate and are not excluded or modified by any Order under that section conferring or relating to the relief.

2.—(1) Applications for the relief to be allowed in the case of any goods shall be made by the importer to the Commissioners of Customs and Excise (unless otherwise provided by any Order conferring or relating to the relief), and shall be in such form, and verified in such manner, as may be required by the authority or person to whom the application is to be made; and the importer shall furnish such information as may be so required for the purpose of the application.

(2) Where the application for relief is not made before the time when the goods are released from customs control, or is not made to the Commissioners of Customs and Excise, the importer shall before that time give notice to the Commissioners, in such form as they may require, of his intention to make the application or of his having made it.

(3) The Commissioners at any time after receiving any such application or notice as aforesaid may impose such conditions as they think fit for the protection of the revenue, and in particular—

- (a) may, where the relief depends on goods being imported for a particular purpose, impose such conditions as they think fit to secure that the goods are used for that purpose and that any relief allowed may be withdrawn if the goods are not so used or are used for any other purpose; and
- (b) may, in any case, require the keeping of such records and the giving of such security for the payment of any duty which is or may become chargeable or for the observance of any conditions, as the Commissioners consider appropriate having regard to the nature of the relief and other circumstances.

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3.—(1) Applications for any premises or person to be registered for the purposes of the relief shall be made to the registering authority named in the Order conferring or relating to the relief by the occupier of the premises to be registered or by the person to be registered, as the case may be.

(2) Any such application shall be in such form, and verified in such manner, as the registering authority may require; and the applicant shall furnish the registering authority with such information as the registering authority may require for the purposes of the application.

(3) On application being duly made for the registration of any premises or person, and on payment of any fee required in connection with the application, the registering authority, if satisfied that the premises or person qualifies for registration, shall register the premises or person accordingly.

(4) On an application for any premises or person to be registered for the purposes of the relief there shall be paid to the registering authority a fee of one pound.

(5) The registering authority may cancel the registration of any premises or person for the purpose of the relief, if after reasonable inquiry the registering authority are no longer satisfied that the premises or person qualifies for registration, or if the occupier of the premises or the person registered applies for the registration to be cancelled.

4.—(1) This Order may be cited as the Import Duty Reliefs (Administration) Order, 1958.

(2) The Interpretation Act, 1889, shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on the first day of January, nineteen hundred and fifty-nine.

*P. E. O. Bryan*

*Martin Redmayne*

Two of the Lords Commissioners of Her  
Majesty's Treasury

Dated this twenty-fourth day of November, 1958

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### EXPLANATORY NOTE

This Order makes provision for the administration of the conditional reliefs from protective duty provided for by Section 5 of, and the Third Schedule to, the Import Duties Act, 1958.