

## 1975 No. 1063

## CUSTOMS AND EXCISE

The Customs Duties (Quota Relief) (No. 2)  
Order 1975

<i>Made - - - -</i>	<i>30th June 1975</i>
<i>Laid before the House of Commons -</i>	<i>30th June 1975</i>
<i>Coming into Operation</i>	<i>1st July 1975</i>

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 Customs Duties (Quota Relief) (No. 2) Order 1975 and shall come into operation on 1st July 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) Up to and including 31st December 1975, any duty of customs for the time being chargeable on goods of subheading 22.09 C.I. of the Customs Tariff 1959 originating in a country named in the Schedule hereto imported into the United Kingdom shall be reduced to the relevant rate shown in the column headed “Commonwealth 2 and Republic of Ireland” in Table 1 of Schedule 1 to the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974(d), as amended (e), increased by the resolution relating to Spirits (Customs and Excise) passed by the House of Commons on 21st April 1975 and having statutory effect under the provisions of the Provisional Collection of Taxes Act 1968(f), if the goods form part of the relevant quota, where the relevant rate as so increased is less than any other rate for which the goods qualify under that Order.

(2) For the purposes of this Article, the “relevant quota” means the quantity of 3,209,256 proof gallons which is to be subject to a reduced rate of duty on

(a) 1958 c. 6.

(b) See section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972 (c. 68).

(c) 1889 c. 63.

(d) S.I. 1974/2036 (1974 III, p. 7903).

(e) S.I. 1975/1062 (1975 II, p. 3708).

(f) 1968 c. 2.

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import into the United Kingdom under the provisions of Regulation (EEC) 1600/75(a).

(3) Goods shall be treated for the purposes of this Article 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 sections 28 and 86 of the Customs and Excise Act 1952(b) containing a claim for relief from customs duty under the quota in the United Kingdom on or after 1st July 1975.

30th June 1975.

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

## SCHEDULE

*African, Caribbean and Pacific States*

The Commonwealth of the Bahamas  
Barbados  
Republic of Botswana  
Republic of Burundi  
United Republic of Cameroon  
The Central African Republic  
Republic of Chad  
The People's Republic of the Congo  
Republic of Dahomey  
The Republic of Equatorial Guinea  
Ethiopia  
Fiji  
Gabonese Republic  
The Republic of the Gambia  
The Republic of Ghana  
Grenada  
The Republic of Guinea  
Guinea Bissau  
The Republic of Guyana  
Republic of the Ivory Coast  
Jamaica  
The Republic of Kenya  
The Kingdom of Lesotho  
The Republic of Liberia  
Malagasy Republic  
Malawi  
Republic of Mali  
Islamic Republic of Mauritania  
Mauritius  
Republic of Niger  
Federal Republic of Nigeria  
Republic of Rwanda  
Republic of Senegal  
The Republic of Sierra Leone  
Somali Democratic Republic  
The Democratic Republic of Sudan  
The Kingdom of Swaziland  
The United Republic of Tanzania  
Republic of Togo  
The Kingdom of Tonga  
Trinidad and Tobago  
The Republic of Uganda  
Republic of Upper Volta  
The Independent State of Western Samoa  
The Republic of Zaire  
Zambia

## EXPLANATORY NOTE

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

This Order, which comes into operation on 1st July 1975, provides for the implementation and administration of the United Kingdom's share of a tariff quota opened by the European Economic Community under the provisions of a Regulation specified in the Order for rum, arrack and tafia originating in various African, Caribbean and Pacific States.

Rum, arrack and tafia originating in those States under tariff subheading 22.09 C.I. imported into the United Kingdom are for the remainder of 1975, within the United Kingdom's share of the quota consisting of 3,209,256 proof gallons, subject to reduced rates of customs duty equal to the amount charged in respect of goods of the Commonwealth preference standstill area and Ireland.

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 customs duty.

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