

1975 No. 1791

CUSTOMS AND EXCISE

The Import Duty Reliefs Order 1975

Made - - - - - 6th November 1975

Laid before the House of Commons 14th November 1975

Coming into Operation - - - 1st January 1976

The Secretary of State, in exercise of the powers conferred on him by section 5 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 Duty Reliefs Order 1975 and shall come into operation on 1st January 1976.

(2) In this Order the Florence Agreement means the Agreement on the Importation of Educational, Scientific and Cultural Materials drawn up at the Fifth Session of the General Conference of the United Nations Educational, Scientific and Cultural Organisation and signed on behalf of Her Majesty's Government in the United Kingdom at Lake Success on 22nd November 1950(c).

(3) The Interpretation Act 1889(d) 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 goods of the following description namely films (other than newsreels (with or without sound track) depicting events of current news value at the time of importation), film strips, microfilms and slides and sound recordings within paragraphs (i) and (iii) of Annex C to the Florence Agreement which are of an educational, scientific or cultural character, and the goods are imported solely either—

(a) for the purpose of being consigned to any public organisation or establishment which has for its sole or principal object, or among its principal objects, the promotion of education, science or culture; or

(b) (i) in the case of films, film strips, microfilms and slides, for the purpose of being consigned to any other organisation (including broadcasting and television organisations) approved by the Secretary of State for the purpose of duty-free admission of goods to which this Article applies, exclusively for exhibition by such organisation or any public or private educational, scientific or cultural institution or society approved by the Secretary of State; or

(ii) in the case of sound recordings for the purpose of being consigned to any other organisation (including broadcasting and television

(a) 1958 c. 6.

(b) 1972 c. 68.

(c) Cmd. 9185.

(d) 1889 c. 63.

organisations) or any public or private educational, scientific or cultural society approved by the Secretary of State for the purpose of duty-free admission of goods to which this Article applies.

(2) Where any import duty is paid on the importation of any goods imported as mentioned in paragraph (1) above and the Commissioners of Customs and Excise are satisfied that the goods should not have been subject to import duty, then the duty shall be repaid.

Eric Deakins,

Parliamentary Under-Secretary of State,
Department of Trade.

6th November 1975.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for relief from import duty on certain goods consisting of films (other than newsreels), film strips, microfilms and slides and sound recordings of an educational, scientific or cultural character which are to be consigned either to public organisations or establishments whose sole or principal object or objects include the promotion of education, science or culture, or to certain other organisations (including broadcasting and television organisations) approved for the purpose of duty-free admission of goods to which the Order applies, and which, in the case of films, film strips, microfilms and slides are to be exclusively for exhibition by such organisations or establishments or by other approved educational, scientific or cultural institutions or societies.

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