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 STATUTORY INSTRUMENTS
 

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1976 No. 2076

## CUSTOMS AND EXCISE

**The Import Duties (Quota Relief) (Phosphorus) Order 1976**

*Made - - - - 6th December 1976*

*Laid before the House  
of Commons - - - 10th December 1976*

*Coming into Operation 1st January 1977*

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 1976 and shall come into operation on 1st January 1977.

(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.

(3) In this Order references to a subheading are references to a subheading of the Customs Tariff 1959 up to and including 30th June 1977 and thereafter are references to a subheading of the common customs tariff of the European Economic Community.

2. Up to and including 31st December 1977 any import duty for the time being chargeable shall be reduced to 4.8% on goods of subheading 28.04 C.IV. (phosphorus), in the case of a quota consisting of 40,000 tonnes.

*Michael Meacher.*

Parliamentary Under-Secretary of State,  
Department of Trade.

6th December 1976.

**EXPLANATORY NOTE**

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

This Order, which comes into operation on 1st January 1977, provides for the opening and administration during 1977 of a tariff quota of 40,000 tonnes for phosphorus on which import duty shall be reduced to 4.8%. The United Kingdom is authorised to establish this quota under the Act annexed to the Treaty of Accession to the European Economic Community.

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