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STATUTORY INSTRUMENTS

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**1977 No. 2042**

**The Import Duties (End-Use Goods) Regulations 1977**

**PART I**

**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the Import Duties (End-Use Goods) Regulations 1977 and shall come into operation on 1st January 1978.

**Interpretation**

2.—(1) The Interpretation Act 1889 shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) In these Regulations—

“authorised person” means a person authorised by the Commissioners to import or receive end-use goods;

“end-use goods” means goods in relation to which the import duties chargeable depend on the use to be made of them;

“import duties” includes customs duties and any charge or levy chargeable under Community arrangements on agricultural products or on products which are processed from agricultural products and are the subject of arrangements under Article 235 of the EEC Treaty;

“outside the Community” means outside the Customs territory of the European Economic Community(1) or, in the case of goods covered by the ECSC Treaty, outside the territories to which that Treaty applies(2);

“prescribed use” means the use prescribed for end-use goods;

“uncollected import duties” means the difference between the amount of import duties chargeable on end-use goods and the amount chargeable on like goods not intended to be put to a prescribed use.

(3) References to a tariff heading or subheading are references to a heading or subheading of the Common Customs Tariff of the European Communities(3).

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(1) See Regulation (EEC) 1496/68; O.J./S.E. 1968 (II), p. 436, and Annex I to the Treaty concerning United Kingdom accession to the Communities, as adjusted by Council Decision of 1.1.73.

(2) See Article 79 (ECSC) Treaty.

(3) See Regulation (EEC) 950/68, as amended.