

## 1976 No. 118

## CUSTOMS AND EXCISE

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

<i>Made - - - -</i>	<i>28th January 1976</i>
<i>Laid before the</i>	
<i>House of Commons -</i>	<i>29th January 1976</i>
<i>Coming into Operation</i>	<i>30th January 1976</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 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. This Order may be cited as the Import Duties (Quota Relief) Order 1976 and shall come into operation on 30th January 1976.

2.—(1) In this Order:—

references to a “subheading” are references to a subheading of the Customs Tariff 1959;

the “relevant quota” means, in relation to goods which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof, the quantity of such goods which are to be exempt from duty on import into the United Kingdom by virtue of Regulation (EEC) 126/76(c) in relation to the goods.

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

3. Up to and including 31st December 1976, no import duty shall be charged on goods which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof if they form part of the relevant quota.

4.—(1) For the purposes of this Order goods shall be treated 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 section 28 of the Customs and Excise Act 1952(e) and Regulation 8 of the Warehousing Regulations 1975(f)), containing a claim for relief from import duty under the quota in the United Kingdom on or after 30th January 1976.

(2) For the purposes of this Order the following classes of goods shall not be treated as forming part of the relevant quota, namely—

- (a) goods on which, apart from this Order, import duty would not be chargeable (whether because the goods originate in a particular country or area or in a developing country or otherwise);
- (b) goods on which by virtue of Article 5 below import duty would not be chargeable.

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(a) 1958 c. 6.

(c) O.J. No. L14, 23.1.1976.

(e) 1952 c. 44.

(b) 1972 c. 68.

(d) 1889 c. 63.

(f) S.I. 1975/1789 (1975 III, p. 6764).

5.—(1) So long as relief is available in respect of the relevant quota of goods which fall within subheading 77.01 A.I. and are of a description specified in column 2 of the Schedule hereto in relation to that subheading no import duty shall be charged in the case of goods of that description which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73<sup>(a)</sup> (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and the other member States of the European Communities).

(2) For the purpose of paragraph (1) above relief shall be treated as being available in respect of the relevant quota until two days after the end of the last day on which goods of that description are entitled to exemption from import duty by virtue of the preceding Articles of this Order.

6. Any description of goods in column 2 of the Schedule hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading in the relevant heading of the Customs Tariff 1959.

7. Where any import duty for the time being chargeable on any goods has been removed by a directly applicable Community provision the import duty shall, to the extent of that removal, not be regarded as removed by virtue of this Order and the reference to it in the Order shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

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

28th January 1976.

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(a) O.J. No. L42, 14.2.1973, p. 1.

## SCHEDULE

(1) Tariff Subheadings	(2) Description of Goods
ex 77.01 A.II.	Unwrought magnesium containing not less than 99.95% by weight of pure magnesium, intended for the nuclear industry and under Customs control or the administrative equivalent.
ex 77.01 A.II.	Unwrought magnesium containing not less than 99.8% but less than 99.95% by weight of pure magnesium.
77.01 A.I. } ex 77.01 A.II. }	Unwrought magnesium containing less than 99.8% by weight of pure magnesium.

## EXPLANATORY NOTE

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

This Order, which comes into operation on 30th January 1976, provides for the implementation and administration of the United Kingdom's shares of the tariff quota opened by the European Economic Community for certain grades of unwrought magnesium under the provisions of the Community Instrument specified in the Order.

The Order provides, up to and including 31st December 1976, for exemption from duty in respect of imports of the goods within the United Kingdom's shares of the tariff quota. Any goods which constitute part of the relevant quota do so in the order in which an entry for home use is made containing a claim for relief from import duty on or after 30th January 1976.

The Order also provides that goods shall not constitute part of the quota if duty apart from this Order would not be chargeable, and that no duty shall be chargeable on certain goods of tariff subheading 77.01 A.I. satisfying the requisite conditions to benefit from the eventual abolition of customs duties between the United Kingdom and other member States of the European Communities until after the relevant quota has been exhausted.

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