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 STATUTORY INSTRUMENTS
 

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1978 No. 878

## CUSTOMS AND EXCISE

**The Customs Duties (Quota Relief) Order 1978**

|                                                 |                       |
|-------------------------------------------------|-----------------------|
| <i>Made - - - -</i>                             | <i>19th June 1978</i> |
| <i>Laid before the House<br/>of Commons - -</i> | <i>20th June 1978</i> |
| <i>Coming into Operation</i>                    | <i>1st July 1978</i>  |

The Secretary of State, in exercise of the powers conferred on him by sections 5(4) and 13 of the Import Duties Act 1958(a), as amended by section 5 of, and 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 Customs Duties (Quota Relief) Order 1978 and shall come into operation on 1st July 1978.

2.—(1) In this Order the “relevant quota” means the quantity of goods which are to be exempt from customs duty on import into the United Kingdom under the provisions of Regulation (EEC) 1227/78(c), (hereinafter called “the Regulation”).

(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.—(1) For the purposes of the Regulation, subject as provided in Article 4(2) and (3) of the Customs Duties Quota Relief (Administration) Order 1976(e) goods shall be treated as forming part of the relevant quota in the order in which the importer on or after 1st July 1978 delivers a perfect entry thereof for home use (within the meaning of section 28 of the Customs and Excise Act 1952(f) and Regulation 8 of the Warehousing Regulations 1975(g)) containing an application for relief from customs duty under the quota accompanied by such documents as may be required under the provisions of Protocol No. 1 to the ACP—EEC Convention of Lomé(h) (relating to Origin of Goods).

(2) The provisions of Article 4(1) of the said Order shall not apply to the administration of any relief from duty under the Regulation.

*Michael Meacher,*

Parliamentary Under-Secretary of State,  
Department of Trade.

19th June 1978.

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(a) 1958 c. 6. (b) 1972 c. 68. (c) O.J. No. L 153, 9.6.1978, p. 3. (d) 1889 c. 63.  
(e) S.I. 1976/2105. (f) 1952 c. 44. (g) S.I. 1975/1789.  
(h) The Convention is annexed to Regulation (EEC) 199/76 (O.J. No. L25, 30.1.1976, p. 1).

## EXPLANATORY NOTE

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

This Order, which comes into operation on 1st July 1978, provides for the administration of the United Kingdom's share of the tariff quota opened for the period 1st July 1978 to 30th June 1979 by the European Economic Community (EEC), under the provisions of the EEC Regulation specified in the Order, providing exemption from customs duty on import into the United Kingdom for home use of rum, arrack and tafia originating in various African, Caribbean and Pacific States.

This Order modifies the application of the general provisions of the Customs Duties Quota Relief (Administration) Order 1976 so as to require that an application for relief from duty must be accompanied by the necessary origin documents and to ensure that relief from customs duty is restricted to goods entered for home use.

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