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SCHEDULES

SCHEDULE 4

ENACTMENTS AMENDED

A: CUSTOMS DUTIES

A(i): Import Duty Reliefs etc.

- 1 (1) Save as provided by paragraphs (a) and (b) below, for the words "the Treasury", wherever occurring in Part II (including Schedule 3) of the Import Duties Act 1958, and for the words " the Board of Trade " or " the Board ", wherever occurring in that Act or in section 1 of the Finance Act 1966, there shall be substituted the words " the Secretary of State " (and in section 6(1) to (3) of the Act of 1958 and section 1(1) (a) of that of 1966 there shall be made any consequential substitution of words in the singular for words in the plural); but in the Act of 1958—
 - (a) there shall be omitted section 5(7), in section 8(5) the words " on the recommendation of the Board of Trade", in section 9(2) the words preceding the first " in" and the words " to recommend that" and in section 13(4) the words " of the Treasury "; and
 - (b) for section 13(1) there shall be substituted—
 - "(1) Any power to make orders which is conferred by this Act shall include power to vary or revoke any order made in the exercise of that power."

The coming into force of this sub-paragraph shall not affect the continuance in force of any order, regulations or direction previously made or given; but where any condition previously imposed under Part II of the Import Duties Act 1958 requires any consent of the Treasury or of the Board of Trade, it shall thereafter be construed as requiring instead that of the Secretary of State.

- (2) In section 5(4) of the Import Duties Act 1958 (power to provide by order for administration of any relief from duty under the section) after the words " any relief from duty under this section " there shall be inserted the words " or for the implementation or administration of any like relief provided for by any Community instrument ", and after paragraph (a) there shall be inserted—
 - "(aa) where the relief is limited to a quota of imported goods, provide for determining the allocation of the quota or for enabling it to be determined by the issue of certificates or licences or otherwise;".
- (3) In section 6(1) of the Import Duties Act 1958 (power to exempt importations meant for research or other special purposes) before the words " any import duty" there shall be inserted the words " the whole or part of ".
- (4) In section 7 of the Import Duties Act 1958 (which confers power to exempt importations intended for export, but with power to attach conditions on the grant of

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exemption) there shall be added at the end of subsection (3) the words " or that, in such circumstances as the Commissioners may require, there shall be paid by way of duty such amount as may be so required "; and after subsection (3) there shall be inserted the following subsections:—

- "(3A) For purposes of this section the Commissioners may treat any imported articles as if it were intended to re-export goods incorporating them or manufactured or produced from them, if the Commissioners are satisfied that goods incorporating, or manufactured or produced from, like articles have been or are intended to be exported and that in the circumstances it is proper for the imported articles to be so treated.
- (3B) References in this section to goods manufactured or produced from any articles shall, in such cases and to such extent as the Commissioners may allow, be treated as including goods in the manufacture, production or repair of which those articles are used as an agent to carry out or facilitate any process or are used to treat, protect or test the goods or any component of them."
- (5) In section 13(4) of the Import Duties Act 1958 (orders lapsing unless approved by resolution of House of Commons) before the words " the statutory instrument" there shall be inserted the words " unless the order states that it does not do so otherwise than in pursuance of a Community obligation ".
- (6) In Schedule 3 to the Import Duties Act 1958 at the end of paragraph 8 (which allows relief under section 5 to be given with a view to conforming with international agreements) there shall be added at the end the words " or with a view to conforming with any Community obligations or otherwise affording relief provided for by or under the Community Treaties."