

1973 No. 2224

CUSTOMS AND EXCISE

The Customs Duties (Quota Relief) Order 1973*Made - - - - 29th December 1973**Laid before the House
of Commons 31st December 1973**Coming into Operation 1st January 1974*

The Secretary of State, in exercise of the powers conferred on him by section 5(1) and (4) of the Import Duties Act 1958(a), as amended by section 5(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.—(1) This Order may be cited as the Customs Duties (Quota Relief) Order 1973 and shall come into operation on 1st January 1974.

(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.

2.—(1) Up to and including 31st December 1974, any customs duty which is for the time being chargeable on goods of a subheading of the Customs Tariff 1959 specified in column 1 of Part II of the Schedule hereto shall be chargeable at the relevant rate specified in column 3 of that Part, instead of any higher rate which would otherwise apply, in the case of goods of Portugal which are of a description specified in column 2 thereof and form part of the relevant quota.

(2) For the purposes of paragraph (1) above, the "relevant quota" means, in relation to goods of any description specified in column 2 of Part II of the Schedule hereto, the quantity of such goods which are to be subject to a reduced rate of duty on import into the United Kingdom under the provisions of the Regulations of the European Economic Community (relating to Port, Madeira and Setubal muscatel wines originating in Portugal) specified in Part I of the Schedule.

(3) Goods shall be treated as forming part of the relevant quota in the order in which they are entered for home use (within the meaning of the Customs and Excise Act 1952(d)) in the United Kingdom on or after 1st January 1974.

3. Any description in column 2 of Part II 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 (other than the final subheading) in the relevant heading of the Customs Tariff 1959.

Limerick,

Parliamentary Under-Secretary of State for Trade,
Department of Trade and Industry.

29th December 1973.

(a) 1958 c. 6.

(b) 1972 c. 68.

(c) 1889 c. 63.

(d) 1952 c. 44.

SCHEDULE

PART I

The Regulation (EEC) opening, allocating and providing for the administration of Community tariff quotas for port wines falling within heading ex. 22.05 of the Common Customs Tariff, originating in Portugal, approved by the Council on 27th December 1973.

The Regulation (EEC) opening, allocating and providing for the administration of a Community tariff quota for Madeira wines falling within heading ex. 22.05 of the Common Customs Tariff, originating in Portugal, approved by the Council on 27th December 1973.

The Regulation (EEC) opening, allocating and providing for the administration of a Community tariff quota for Setubal muscatel wines, falling within heading ex. 22.05 of the Common Customs Tariff, originating in Portugal, approved by the Council on 27th December 1973.

PART II

<i>Tariff subheading</i>	<i>Description of Goods</i>	<i>Rates of duty within quota</i>
22.05 C III a) 1	Port, Madeira and Setubal muscatel of an actual alcoholic strength exceeding 15° (26·2° proof) but not exceeding 18° (31·5° proof) with a registered designation of origin, in containers holding 2 litres or less	£1·8500 per liquid gallon
22.05 C III a) 2 aa) 11	Port, Madeira and Setubal muscatel, of an actual alcoholic strength exceeding 15° (26·2° proof) but not exceeding 18° (31·5° proof) with a registered designation of origin, in containers holding more than 2 litres, not in bottle	£1·7750 per liquid gallon
22.05 C III a) 2 aa) 22	Port, Madeira and Setubal muscatel as described in the entry immediately above but in bottle	£1·8500 per liquid gallon
22.05 C IV a) 1	Port, Madeira and Setubal muscatel, of an actual alcoholic strength exceeding 18° (31·5° proof) but not exceeding 22° (38·4° proof) with a registered designation of origin, in containers holding 2 litres or less	£1·8500 per liquid gallon
22.05 C IV a) 2 aa) 11	Port, Madeira and Setubal muscatel, of an actual alcoholic strength exceeding 18° (31·5° proof) but not exceeding 22° (38·4° proof) with a registered designation of origin, in containers holding more than 2 litres, not in bottle	£1·7750 per liquid gallon
22.05 C IV a) 2 aa) 22	Port, Madeira and Setubal muscatel as described in the entry immediately above but in bottle	£1·8500 per liquid gallon

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1974, provides for the implementation and administration of the United Kingdom's shares of the tariff quotas opened by the European Economic Community under the provisions of Regulations of the Community specified in Part I of the Schedule to the Order, under which certain wines, described in Part II of the Schedule, originating in Portugal are to be subject to reduced rates of customs duty on import into the United Kingdom within each quota in 1974.

The Order specifies the reduced rates of duty which are to apply to the United Kingdom's share of each quota (Part II of the Schedule) and provides that wines of the relevant descriptions are to be treated as forming part of each quota in the order in which they are entered for home use in the United Kingdom on or after 1st January 1974.

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