

1978 No. 77

CUSTOMS AND EXCISE

**The Anti-Dumping and Countervailing Duties
(Postponement of Collection) Regulations 1978***Made - - - - 23rd January 1978**Laid before Parliament 23rd January 1978**Coming into Operation 23rd January 1978*

The Secretary of State, being a Minister designated(a) for the purposes of section 2(2) of the European Communities Act 1972(b) as regards measures relating to anti-dumping and countervailing duties, in exercise of the powers conferred on him by the said section 2(2) and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Anti-Dumping and Countervailing Duties (Postponement of Collection) Regulations 1978 and shall come into operation on 23rd January 1978.

Application and interpretation

2.—(1) These Regulations apply where a duty of customs is charged on goods covered by the ECSC Treaty by an order under section 5(1) of the European Communities Act 1972 which is expressed to be made pursuant to a Commission recommendation requiring the imposition of provisional anti-dumping measures or provisional countervailing measures.

(2) In these Regulations an order falling within paragraph (1) above is referred to as an “order imposing a provisional duty” and in relation to such an order—

(a) “the relevant products” means the goods, on the importation of which into the United Kingdom, duty is charged by the order; and

(b) “the operative period” means the period beginning with the date on which the order comes into force and ending on the date on which any charge of duty by virtue of the order ceases to have effect.

(3) In these Regulations—

“the Commission” means the Commission of the European Communities;

“the Commissioners” means the Commissioners of Customs and Excise; and

“importer” has the same meaning as in the Customs and Excise Act 1952(c).

(a) S.I. 1977/1718.

(b) 1972 c. 68.

(c) 1952 c. 44.

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

Postponement of collection on giving of security

3.—(1) During the operative period the collection of duty charged by an order imposing a provisional duty shall be postponed conditionally upon the following provisions of this regulation being complied with.

(2) Where any relevant products are entered for home use during the operative period, whether on importation or from warehouse, then, notwithstanding anything in the Customs and Excise Act 1952,—

(a) delivery of those products without payment of duty shall not be refused by reason of the charge to duty if the importer gives security to the satisfaction of the Commissioners for the payment of that duty; and

(b) security shall be so given where payment of duty would be required if the collection of it were not postponed.

(3) Where security is given by virtue of paragraph (2) above—

(a) the customs Acts shall have effect as if the security were one given under section 255 of the Customs and Excise Act 1952 (security for duty not immediately ascertainable); and

(b) the Commissioners shall not give the importer a notice under subsection (3) of the said section 255 (specifying the amount of duty which in their opinion is payable) before the end of the operative period.

Release of security where duty is cancelled

4. If an order imposing a provisional duty is revoked by a further order which is expressed to be made pursuant to a Commission recommendation that the duty charged by the first-mentioned order should be cancelled, either generally or as respects some only of the relevant products, then, as respects the products to which the cancellation extends,—

(a) any security given by virtue of Regulation 3 above shall be released; and

(b) section 255(3) of the Customs and Excise Act 1952 shall not apply.

Collection of duty

5.—(1) The provisions of this regulation apply if an order imposing a provisional duty is revoked by a further order (in this regulation referred to as “the revoking order”) which is expressed to be made pursuant to a Commission recommendation that a definitive duty should be imposed on some or all of the relevant products; and in this regulation “the affected products” means the products on which the duty is to be so imposed.

(2) If the revoking order saves the effect of the order imposing the provisional duty with respect to all or any of the affected products, any notice given by the Commissioners under section 255(3) of the Customs and Excise Act 1952 to an importer of any such affected products shall specify as the amount of duty payable the whole amount of which collection was postponed under Regulation 3(1) above.

(3) If the revoking order amends the effect of the order imposing the provisional duty so as to reduce the duty chargeable during the operative period on any of the affected products, any notice given by the Commissioners under section 255(3) of the Customs and Excise Act 1952 to an importer of any such affected products shall specify as the amount of duty payable an amount determined by reference to the reduced duty chargeable.

Michael Meacher,

Parliamentary Under-Secretary of State.
Department of Trade.

23rd January 1978.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations apply where a customs duty is imposed on products within the scope of the European Coal and Steel Community by an order under section 5(1) of the European Communities Act 1972 and that order is made to give effect to a recommendation of the Commission of the European Communities that provisional anti-dumping or countervailing measures should be taken with respect to those products. Such a recommendation would be made pursuant to Commission Recommendation 77/329/ECSC (O.J. No. L114, 5.5.77, p. 6), as amended by Commission Recommendation 3004/77/ECSC (O.J. No. L352, 31.12.77, p. 13), and these Regulations make provision for the purpose of implementing that Recommendation.

The Regulations provide that, if an importer gives security for payment of the duty charged by the order made under section 5(1), the collection of the duty is postponed so long as the charge of duty continues and the provisions of the Regulations are complied with.

If there is a Commission recommendation that provisional measures be cancelled and the order which charged the duty is revoked, the Regulations provide for the release of the security without collection of any duty. If there is a Commission recommendation that provisional measures be confirmed in respect of all or some of the goods and the order which charged the duty is revoked, the Regulations provide that the postponement of collection comes to an end and the duty is then payable in respect of the goods in question.

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