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STATUTORY INSTRUMENTS

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**1986 No. 2174**

**CUSTOMS AND EXCISE**

**The Customs Duties Quota Relief (Administration) Order 1986**

*Made - - - - 8th December 1986*  
*Laid before the House of*  
*Commons - - - - 10th December 1986*  
*Coming into Operation 1st January 1987*

The Secretary of State, in exercise of the powers conferred on him by section 4 of the Customs and Excise Duties (General Reliefs) Act 1979 and of all other powers enabling him in that behalf, hereby makes the following Order:—

*Citation, commencement and interpretation*

1. This Order may be cited as the Customs Duties Quota Relief (Administration) Order 1986 and shall come into operation on 1st January 1987.

*Implementation and Administration of Relief*

2.—(1) The following provisions of this Order shall have effect with regard to—

- (a) the administration of any relief from customs duty under section 1 of the Customs and Excise Duties (General Reliefs) Act 1979 where the relief is limited to a quota of imported goods;
- (b) the implementation or administration of any like relief provided for by any Community instrument

in so far as those provisions are not excluded or modified by any statutory instrument or any directly applicable Community provision conferring or relating to such relief.

(2) The provisions of Articles 2 and 3 of the Import Duty Reliefs (Administration) Order 1958 shall not apply to the administration of any relief from duty with regard to which the provisions of this Order apply.

3. Relief from Duty shall not be allowed in the case of any goods unless an entry has been made in respect of the goods and unless at the time of delivery of such entry, or such later time as the Commissioners of Customs and Excise may in any case allow, application for the relief is made by the importer to the Commissioners in such form, at such place and verified in such manner as may be required by them before the quota is exhausted; and the importer shall furnish such information as may be required for the purpose of the application.

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4.—(1) Subject as hereinafter provided, goods shall be treated as forming part of a quota in the order in which an entry thereof is accepted on or after the date of the opening of the quota, being an entry—

- (a) under section 37(3)(a) of the Customs and Excise Management Act 1979<sup>(1)</sup>; or
- (b) under Regulation 13(2) of the Customs Warehousing Regulations 1979

containing an application for relief from duty made in accordance with this Order.

(2) The Commissioners may delay the acceptance of an application for relief from duty in respect of any goods for the purposes of paragraph (1) of this Article for any period not exceeding 7 days from the date of the opening of the quota, and in such a case may, if the amount of the quota is smaller than the total amount of the goods in respect of which applications are made in accordance with this Order during that period, allocate the quota proportionally among all the applicants whose applications are accepted.

(3) Goods shall not be treated as forming part of a quota if customs duty would not otherwise be chargeable or would not be chargeable at a higher rate than that applying within the quota.

#### *Revocation*

5. The Customs Duties Quota Relief (Administration) Order 1976 is hereby revoked.

8th December 1986

*Alan Clark*  
Minister for Trade  
Department of Trade and Industry

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<sup>(1)</sup> s. 37(3)(a) was amended by para. 1(3) Schedule 6 to the Finance Act 1981 (c. 35).

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### EXPLANATORY NOTE

This Order, which comes into operation on 1st January 1987, replaces the Customs Duties Quota Relief (Administration) Order 1976. It provides for the implementation and administration of reliefs within a tariff quota from customs duty as provided for under section 1 of the Customs and Excise Duties (General Reliefs) Act 1979 or by any instrument of the European Communities.