

EUROPEAN COMMUNITIES ACT 1972

CUSTOMS AND EXCISE DUTIES  
(GENERAL RELIEFS) ACT 1979

Annual Report by the  
Department of Trade and Industry  
for the year ended 31 March 1994

*Presented pursuant to paragraph 5 of Schedule 2 to the European  
Communities Act 1972 and Section 16 of the Customs and Excise Duties  
(General Reliefs) Act 1979*

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*Ordered by The House of Commons to be printed 18 January 1995*

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## **European Communities Act 1972**

## **Customs and Excise Duties (General Reliefs) Act 1979**

## **Report by the Secretary of State for Trade and Industry**

### **Introduction**

1. This is the fifteenth of the series of reports presented to Parliament in accordance with the requirements of paragraph 5 of Schedule 2 to the European Communities Act 1972 (which was introduced by the 1979 Act) and Section 16 of the Customs and Excise Duties (General Reliefs Act) 1979.

2. Paragraph 5 of Schedule 2 to the European Communities Act 1972 requires that:

As soon as may be after the end of each financial year the Secretary of State shall lay before each House of Parliament a report on the exercise during that year of the powers conferred by Section 5(1) and (2) of this Act with respect to the imposition of customs duties and the allowances of exemptions and reliefs from duties so imposed (including the power to amend or revoke orders imposing customs duties so imposed or providing for exemption or relief from duties so imposed).

3. Section 16 of the Customs and Excise (General Reliefs) Act 1979 requires that:

As soon as may be after the end of each financial year the Secretary of State shall lay before each House of Parliament a report on the exercise during that year of the powers conferred by Sections 1, 3 and 4 above with respect to allowance or exemptions and reliefs from customs duties (including the power to amend or revoke orders providing for any exemption or relief from customs duties).

This report covers the year 1 April 1993 to 31 March 1994.

### **General**

4. As provided for in Section 5(1) of the European Communities Act 1972, the Common Customs Tariff of the European Community (but not the unified tariff of the European Coal and Steel Community) is directly applicable in the United Kingdom. Nevertheless, for certain matters it may be necessary to make secondary legislation.

#### **Unified Tariff of the European Coal and Steel Community (ECSC)**

5. No Orders were made under Section 5(1) and (3) of the 1972 Act.

#### **The European Community's Generalised System of Preferences (GSP)**

6. An Order was made under Sections 1 and 4 of the 1979 Act to provide relief from Customs Duty on certain iron and steel products originating in certain named countries. Details of this Order are given in Appendix A.

#### **Reliefs from Customs Duties**

7. Details of miscellaneous reliefs given under Section 1 of the 1979 Act are given in Appendix B.

APPENDIX A

**The Customs and Excise Duties (General Reliefs) Act 1979**

**Orders made under Sections 1 and 4**

(Paragraph 6 of the report)

Title of Order	Operative Date	Purpose of Order
<p>The Customs Duties (ECSC) (Quota and Other Reliefs) Order 1993 (SI 1993/3254)</p>	<p>1 January 1994</p>	<p>To provide reliefs from customs duty (in so far as it is charged) on certain iron and steel products originating in the developing countries named in Schedule 2 to the Order in accordance with a Decision of the representatives of the governments of the Member States of the European Coal and Steel Community meeting in Council of 20 December 1993. The reliefs were provided under the Community's Generalised Tariff Preference Scheme for Developing countries.</p> <p>The Order provided for exemption from duty for goods specified in Part 1 of Schedule 1 originating in the countries named in Schedule 2 other than those countries also named in column 2 of Part III of Schedule 1, in relation to the relevant goods. Such exemption did not however apply to those goods indicated with an asterisk in Part 1 of Schedule 1 originating in China, nor in respect of goods originating in Romania (article 2(1)). The Order also provided for exemption from duty for goods specified in Part II of Schedule 1 originating in the countries named in Schedule 2, other than those goods indicated with an asterisk in Part II of Schedule 1 originating in Romania (article 2(2)). These exemptions applied with effect from 1 January 1994 up to and including 30 June 1994. The Order also provided for duty-free tariff quotas for the same period for goods listed in column 1 Part III of Schedule 1 originating in certain named countries in column 2 of that part (article 3).</p>

APPENDIX B

**The Customs and Excise Duties (General Reliefs) Act 1979**

**Reliefs under Section 1**

(Paragraph 7 of the report)

**Imports during the year 1 April 1993 to 31 March 1994**

Sub sections	Heading	Consignments
(3)	Goods imported for the development and construction of European space research vehicles.	387
(4)	Exposed cinematograph film of an educational nature.	5
(6)	Articles imported with sound other than exposed cinematograph film not produced in quantity for general sale.	6



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