

1973 No. 2152

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 3) Order 1973

<i>Made - - - -</i>	<i>19th December 1973</i>
<i>Laid before the House of Commons</i>	<i>20th December 1973</i>
<i>Coming into Operation</i>	<i>1st January 1974</i>

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 3(6) and 13 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 them in that behalf, on the recommendation of the Secretary of State(c), hereby make the following Order:

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 3) Order 1973 and shall come into operation on 1st January 1974.

(2) In this Order a reference to a heading or subheading is a reference to a heading or subheading of the Customs Tariff 1959.

(3) Any entry in column 2 of Schedules 1, 2 or 3 to this Order 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 in the Customs Tariff 1959.

(4) The Interpretation Act 1889(d) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament and as if this Order and the Order hereby revoked were Acts of Parliament.

Intra-Community trade

2. Up to and including 30th June 1974 or, in respect of goods mentioned in Schedule 1, the relevant date there specified, no import duty shall be charged on goods of a heading of the Customs Tariff 1959 specified in column 1 of Schedule 1 or 2 hereto which are of a description specified in column 2 thereof if they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(e) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between Member States of the European Communities).

(a) 1958 c. 6.

(b) 1972 c. 68.

(c) See S.I. 1970/1537 (1970 III, p. 5293).

(d) 1889 c. 63.

(e) O.J. No. L42, 14.2. 1973, p. 1.

The full rate

3.—(1) Up to and including 30th June 1974 or, in respect of goods mentioned in Schedule 1, the relevant date there specified, in the case of goods which fall within a tariff heading specified in column 1 of Schedule 1, 2 or 3 hereto which are of a description specified in column 2 thereof:

- (a) if a rate of duty is shown in column 3 thereof in relation to the goods, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply, and
- (b) if the entry “free” appears in the said column 3 in relation to them, no import duty shall be charged.

(2) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above and any exemptions or greater reductions provided for by the following Articles of this Order in the case of goods of particular countries or goods qualifying for Commonwealth preference.

(3) Up to and including 30th June 1974, no import duty shall be charged on goods of the subheadings specified in Schedule 4 hereto.

Goods qualifying for Commonwealth preference

4. Up to and including 30th June 1974 or, in respect of goods mentioned in Schedule 1, the relevant date there specified, in the case of goods falling within a tariff heading specified in column 1 of Schedule 1, 2 or 3 hereto which are of a description specified in column 2 thereof and qualify for Commonwealth preference:

- (a) if a rate of duty is shown in column 4 thereof in relation to the goods, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply and
- (b) if the entry “free” appears in the said column 4 in relation to them, no import duty shall be charged.

Egypt and Cyprus

5.—(1) Up to and including 30th June 1974 or, in respect of goods mentioned in Schedule 1, the relevant date there specified, any import duty for the time being chargeable on goods of a description specified in column 2 of Schedule 1, 2 or 3 hereto shall be charged:

- (a) at the rate shown in column 5 thereof in relation to the description if the goods originate in Egypt and
- (b) at the rate shown in column 6 thereof in relation to the description if the goods originate in Cyprus.

(2) For the purposes of paragraph (1) above goods shall be regarded as originating:

- (a) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(a) and
- (b) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the Community and Cyprus(b).

Miscellaneous

6.—(1) Articles 4 and 5 above shall operate without prejudice to any greater

(a) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, p.1).
(b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, p.1).

reduction in, or to any exemption from, import duties which may be available apart from this Order in the case of goods there referred to by virtue of their being goods of developing countries or goods of a part of the Commonwealth preference area or otherwise.

(2) Where no entry appears in column 5 or 6 of Schedule 1, 2 or 3 hereto in relation to goods of a description in column 2 thereof, no exemption from or reduction in duty applies by virtue of Articles 4, 5 or 6 above to goods of that description qualifying for Commonwealth preference or originating in Egypt or Cyprus as the case may be.

(3) For the purposes of classification under the Customs Tariff 1959, insofar as that depends on the rate of duty, any goods to which this Order applies shall be treated as chargeable with the same duty as if this Order had not been made.

7. The Import Duties (Temporary Reductions and Exemptions) Order 1973(a) is hereby revoked.

Michael Jopling,
Hugh Rossi,
Two of the Lords Commissioners
of Her Majesty's Treasury.

19th December 1973.

SCHEDULE 1

(1) Tariff Heading	(2) Description	(3) Full	(4) Rates of duty %		(6) Cyprus
			Common- wealth	Egypt	
ex 03.01 B Im)2	Mackerel, fresh, chilled or frozen, whole, headless or in pieces, intended for the processing industry (up to and including 14th February 1974)	5	2	—	—
ex 03.01 B Id)	Sardines (<i>Clupea pilchardus</i> Walbaum), fresh, chilled or frozen, whole, of a length of 20 cm or more (up to and including 31st March 1974)	Free	—	—	—

SCHEDULE 2

(1) Tariff Heading	(2) Description	(3) Full	(4) Rates of duty %		(6) Cyprus
			Common- wealth	Egypt	
03.01 A Ib)	Salmon, fresh, chilled or frozen	Free	—	—	—
ex 03.01 B Iq)	Sturgeons, fresh, chilled or frozen, intended for the processing industry	8	3.2	—	—
ex 03.02 A Ic)	Anchovies (<i>Engraulis</i> sp.), salted or in brine, in barrels or other containers, of a net capacity of 10kg or more	Free	—	—	—
03.02 A Ie)	Salmon, salted or in brine, whole, headless or in pieces	Free	—	—	—
ex 03.02 A If)	Sprats, salted or in brine	Free	—	—	—
ex 07.01 QII	Chanterelles	4	0.8	—	—

(1) Tariff Heading	(2) Description	(3) Full	(4) Rates of duty %		(6) Cyprus
			Common- wealth	Egypt	
ex 08.01 A	Dates, in immediate packings of a net capacity not exceeding 35 kg, for repacking, under customs or equivalent administrative control, for retail sale	Free	—	—	—
08.08 C	Bilberries	0.8	—	—	—
ex 08.09	Rose hips, fresh	Free	—	—	—
ex 09.04 B I	Paprika, ground, for use in animal feeding stuffs	Free	—	—	—
ex 16.05 A	Crabs of the "King", "Hanasaki", "Kegani" and "Queen" varieties, simply boiled in water and shelled, whether or not frozen, in packings of a net capacity of 2 kg or more, intended for the canning industry	Free	—	—	—
ex 16.05 B	Shrimps and prawns other than those of the Crangon variety, boiled in water and shelled, whether or not frozen, intended for the industrial manufacture of products falling within heading No. 16.05: —Shrimps and prawns, canned —Other shrimps and prawns	8.5 10	4 4	— —	— —
23.07 A	Fish or marine mammal solubles	2	0.8	—	—
ex 28.04 C III	Tellurium powder	Free	—	—	—
28.51	Heavy hydrogen (deuterium) and compounds thereof (including heavy water); mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1:5000 in number (EURATOM)	Free	—	—	—

ex 28.55 A	Phosphides of iron (ferro-phosphorus) containing 15% or more by weight of phosphorus, for use exclusively in the manufacture of refined phosphoric iron or steel	Free	—	—	—	—
ex 29.01 D VI	1,2,4,5-Tetramethylbenzene	Free	—	—	—	—
ex 29.02 B	Dodecachloropentacyclo [5,2,1,0 ^{2,6} ,0 ^{3,9} ,0 ^{5,8}]decane	Free	—	—	—	—
ex 29.03 B II	1-Nitropropane; 2-nitropropane	3.2	3.2	1.4	0.9	—
ex 29.06 B V	1,1,3-Tri-(5- <i>tert</i> butyl-4-hydroxy-2-methylphenyl)- <i>n</i> -butane	Free	—	—	—	—
ex 29.06 B V	1,1,3-Tri-(5- <i>tert</i> butyl-4-hydroxy-2-methylphenyl)- <i>n</i> -butane toluene-complex	Free	—	—	—	—
ex 29.09	1,2-Epoxybutane	2.8	2.8	1.2	0.8	—
ex 29.13 A I	5-Methylhexan-2-one	2.8	2.8	1.2	0.8	—
ex 29.13 B Ib)	Natural refined camphor	Free	—	—	—	—
ex 29.13 D I	3 β -Hydroxy-16 α -methylpregn-5-en-20-one	6	2.4	2.7	1.8	—
ex 29.13 F	1,4-Naphthaquinone	Free	—	—	—	—
ex 29.13 G II	2,3-Dichloro-1,4-naphthaquinone (dichlone)	10	4	4.5	3	—
ex 29.13 G II	Decachlorotetracyclodecanone	10	4	4.5	3	—
ex 29.14 A IIc)4	16 α , 17 α -Epoxy-3 β -hydroxypregn-5-en-20-one acetate	6	2.4	2.7	1.8	—
ex 29.14 A IIc)4	17 α ,21-Dihydroxy-16 α -methylpregna-1,4,9(11)-triene-3,20-dione 21-acetate	3.6	3.6	1.6	1	—
ex 29.14 A IIc)4	11 α ,17,21-Trihydroxy-16 α -methyl-5 α -pregnane-3,20-dione 21-acetate 11-(toluene-4-sulphonate)	9	3.6	4	2.7	—
ex 29.14 A IIc)4	17 α , 21-Dihydroxy-16 β -methyl-5 α -pregn-9-ene-3,20-dione 21-acetate	6	2.4	2.7	1.8	—

(1) Tariff Heading	(2) Description	(3)		(4) Rates of duty %		(6) Cyprus
		Full	Common- wealth	Egypt	—	
ex 29.15 C III	Benzylphenyl malonate	Free	—	—	—	—
ex 29.15 C III	Benzene-1,2,4-tricarboxylic acid	Free	—	—	—	—
ex 29.15 C III	Benzene-1,2,4-tricarboxylic anhydride	Free	—	—	—	—
29.16 A III(a)	Crude calcium tartrate	1.4	1.4	0.6	0.4	0.4
ex 29.16 B VI	Diethyl-2-(3-methyl-4-hydroxy-5- <i>tert</i> butyl)-benzylmalonate	Free	—	—	—	—
ex 29.16 B VI	Pentaerythritol tetra-3-(3,5- <i>di</i> <i>tert</i> butyl-4-hydroxyphenyl) propionate	Free	—	—	—	—
ex 29.16 B VI	Octadecyl 3-(3,5- <i>di</i> <i>tert</i> butyl-4-hydroxyphenyl) propionate	Free	—	—	—	—
29.25 B II(a)	5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts	11	4.4	4.9	3.3	3.3
ex 29.29	Podophyllinic acid 2-ethylhydrazide	6	2.4	2.7	1.8	1.8
ex 29.29	3 β -Hydroxypregna-5,16-dien-20-one acetate oxime	6	2.4	2.7	1.8	1.8
ex 29.31 B	D[hydroxy-4-(1-methylbutyl)phenyl] sulphide	6	2.4	2.7	1.8	1.8
ex 29.31 B	Octadecyl (4-hydroxy-3,5-dimethylbenzylthio)-acetate	Free	—	—	—	—
ex 29.35 Q	Diosgenin and its esters	Free	—	—	—	—
ex 29.35 Q	1,4-Diazabicyclo[2,2,2]octane (triethylenediamine)	3.2	3.2	1.4	0.9	0.9
ex 29.35 Q	5-Chloro-2-(3,5- <i>di</i> <i>tert</i> butyl-2-hydroxyphenyl)-benzotriazole	Free	—	—	—	—

ex 29.35 Q	2-(6-Hydroxy- <i>m</i> -tolyl)benzotriazole	Free	—	—	—	—
ex 29.36	Sulphguanidine	7	2.8	3.1	2.1	—
ex 29.38 B III	Folic acid (pteroylmonoglutamic acid)	Free	—	—	—	—
ex 29.39 C I	Serum gonadotrophin	Free	—	—	—	—
ex 29.39 D II	Methylprednisolone	3.2	3.2	1.4	0.9	—
ex 29.39 D II	21-Desoxy-6 α -methyl-9 α -fluoroprednisolone (fluorometholone)	8	3.2	3.6	2.4	—
ex 29.39 D II	9 α -Fluoro-16 β -methylprednisolone (betamethasone); 21-disodium phosphate; betamethasone 17 α -valerate	8	3.2	3.6	2.4	—
ex 29.39 D II	9 α -Fluoro-16 α -hydroxyprednisolone (triamcinolone)	3.2	3.2	1.4	0.9	—
ex 29.39 E	Prasterone (3 β -hydroxyandrost-5-en-17-one)	6	2.4	2.7	1.8	—
ex 29.40	Bromelain	Free	—	—	—	—
29.41 A	Digitalis glycosides: —Digitalin, digitonin, digitoxin —Other — <i>Digoxin</i> —Other than <i>Digoxin</i>	2.4	2.4	1	0.7	—
ex 29.41 D	Pure glucoside of squills	6	2.4	2.7	1.8	—
ex 29.41 D	Calcium salts of sennoside A and B	6	2.4	2.7	1.8	—
ex 29.41 D	Podophyllotoxin benzylidene- β -D glycoside	6	2.4	2.7	1.8	—
ex 29.42 C VII	Alkaloids of ergot of rye and their salts, ethers, esters and other derivatives, other than lysergic acid: —Dihydroergotamine <i>mesylate</i> ; ergotamine tartrate —Other	2.4 6	2.4 2.4	1 2.7	0.7 1.8	—

(1) Tariff Heading	(2) Description	(3) Full	(4) Rates of duty %		(6) Cyprus
			Common- wealth	Egypt	
ex 29.44 C	Tobramycin	Free	—	—	—
ex 29.44 C	Gentamicin and its salts	Free	—	—	—
ex 29.44 C	Amphotericins	Free	—	—	—
ex 29.44 C	Cephradine	Free	—	—	—
ex 29.44 C	Lincomycin	Free	—	—	—
ex 29.44 C	Chlorolincomycin	Free	—	—	—
ex 29.44 C	Nystatin	Free	—	—	—
ex 29.44 C	Minocycline monohydrochloride dihydrate	Free	—	—	—
ex 29.44 C	Spectinomycin dihydrochloride	Free	—	—	—
ex 30.01 A J	Bovine livers for organotherapeutic purposes, dried and powdered	5	2	2.2	1.5
ex 30.01 B	Anti-tetanus immunoplasma	Free	—	—	—
ex 30.01 B	Extracts of suprarenal glands	Free	—	—	—
ex 30.01 B	Purified extracts of mucous membrane of swine, dried (Intrinsic factor)	5	2	2.2	1.5
ex 30.01 B	Extract of liver of bovine animals	5	2	2.2	1.5
ex 30.02 A	Tetanus immunoglobulin	Free	—	—	—

ex 32.01 D	Tanning extract of eucalyptus	4	1.6	1.8	1.2
ex 32.04 A IV	Dyeing extracts of logwood, of yellow woods or of red woods	Free	—	—	—
ex 38.07 C II	Pine oil	3	1.2	1.3	0.9
ex 38.08 C	Colophony, hydrogenated, polymerised, dimerised or oxidised	4	1.6	1.8	1.2
ex 38.08 C	Technical hydrogenated abietic alcohol	Free	—	—	—
ex 38.19 K	Sintered magnesite mixed with small quantities of mineral oils	Free	—	—	—
ex 38.19 T	Mixtures of aldehydes from lignin	Free	—	—	—
ex 38.19 T	Mixtures of tertiary mercaptans	9	3.6	4	2.7
ex 38.19 T	Crude guanin (paste of fish scales and other waste of fish, containing mineral oil, of a kind used for the manufacture of pearl essence)	Free	—	—	—
ex 38.19 T	Crude diosgenin	Free	—	—	—
ex 38.19 T	White mortar, non-refractory, consisting of marble powder and white cement excluding coating materials used in painting and those of a type used for masonry	3.2	1.2	1.4	0.9
ex 39.01 C III	Film, in rolls, of substrated poly(ethylene glycol terephthalate), for cinematography or photography (including radiography)	8	3.2	3.6	2.4
ex 39.01 C III	Waste of polyester sheets coated with tungsten compounds	Free	—	—	—
ex 39.01 C VII	Polyethylene oxide having a molecular weight of not less than 15,000,000	3.2	3.2	1.4	0.9
ex 39.02 C III	Polysulphohaloethylenes in one of the forms mentioned in Note 3(a) and (b) to Chapter 39	4	1.6	1.8	1.2
ex 39.02 C XIV a)	Copolymers of ethyl acrylate with chloroethylvinyl ether, in one of the forms mentioned in Note 3(b) to Chapter 39	10.8	4.8	4.8	3.2

(1) Tariff Heading	(2) Description	(3)		(4) Rates of duty %		(6) Cyprus
		Full	Common- wealth	Common- wealth	Egypt	
ex 39.02 C XIV a)	Copolymers of ethylene and maleic anhydride, slightly cross-linked and with a molecular ratio of 1:1 (viscosity 15/20,000 cp)	Free	—	—	—	—
ex 39.02 C XIV b)	Poly(vinyl fluoride) in the form of sheets	Free	—	—	—	—
39.03 B V a)1	Ethylcellulose (not plasticised)	1.6	1.6	—	0.7	0.4
ex 39.03 B V a) 2	Ethylhydroxyethylcellulose, insoluble in water	1.6	1.6	—	0.7	0.4
ex 39.05 B	Rubber hydrochloride in sheets of a thickness not exceeding 0.02 mm	Free	—	—	—	—
ex 41.02 B	Chrome tanned bovine cattle leather (including buffalo leather) in the wet blue state	Free	—	—	—	—
41.03 B I	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08 and other than leather falling within subheading 41.03 A, not further prepared than tanned	Free	—	—	—	—
41.04 B I	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08 and other than leather falling within subheading 41.04 A, not further prepared than tanned	Free	—	—	—	—
ex 41.05 B I	Reptile skin leather, other than leather falling within subheading 41.05A, not further prepared than tanned	Free	—	—	—	—
ex 44.28 C	Shingles for roofs and walls, of coniferous wood	Free	—	—	—	—
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	4	1.6	—	1.8	1.2

ex 48.01 E	Japanese tissue (special long-fibre paper) for the manufacture of artificial sausage casings or for wrapping man-made fibres (continuous) in the course of industrial processing	Free	—	—	—
49.11 B	Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the United Kingdom	Free	—	—	—
ex 49.11 B	Microcopies on an opaque base	Free	—	—	—
ex 51.01 A	Single yarn of polytetrafluoroethylene	Free	—	—	—
51.01 B I	Hollow-filament yarn of regenerated textile fibres	Free	—	—	—
ex 51.04 A	Woven fabric of water soluble poly(vinyl alcohol) fibre, for machine embroidery	Free	—	—	—
ex 56.01 A	Synthetic textile fibres of aromatic polyamides obtained by polycondensation of metaphenylenediamine and isophthalic acid	Free	—	—	—
ex 59.03	Bonded fibre fabrics and similar bonded yarn fabrics of aromatic polyamide man-made fibres produced by polycondensation of metaphenylenediamine and isophthalic acid	Free	—	—	—
ex 59.04	Coir for the manufacture of carpets, carpeting and rugs, mats, matting and the like	Free	—	—	—
ex 59.17 D	Yarn or tow of polytetrafluoroethylene fibres, bleached, impregnated, whether or not oiled	Free	—	—	—
ex 81.04 G I	Electrolytic manganese of a purity of at least 99.5%	Free	—	—	—
ex 81.04 K I	Waste and scrap of titanium	Free	—	—	—
ex 81.04 M	Waste and scrap of uranium depleted in U 235	Free	—	—	—
ex 84.63	Forged and roughly shaped generator and turbine shafts of a weight exceeding 150 tonnes	Free	—	—	—

SCHEDULE 3

(1) Tariff Heading	(2) Description	(3)			(4)		(5)		(6)
		Full	Common- wealth	Rates of duty %	Common- wealth	Egypt	Cyprus		
ex 03.01 B 1e)	Piked dogfish (<i>Squalus acanthias</i>), fresh, chilled or frozen	6	Free	—	—	—	—	—	
ex 03.01 B 1g)	Black halibut (<i>Hippoglossus reinhardtius</i>), fresh, chilled or frozen	6	Free	—	—	—	—	—	
ex 03.01 B 1q)	<i>Sardinops sagax</i> , <i>Sardinops ocellata</i> ("pilchards"), fresh, chilled or frozen, intended for the canning industry	9.2	3.2	—	—	—	—	—	
ex 03.02 A 1f)	Coalfish (<i>Gadus virens</i>), salted or in brine, in immediate packings of a net capacity of: —not less than 47 kg but not more than 57 kg and containing not more than 50 halves of fish: —Wet salted split —Other —more than 57 kg and containing not more than 60 halves of fish: —Wet salted split —Other	2.8 8.8	2.8 2.8	— —	— —	— —	— —	— —	
ex 03.03 B 1b)	Oysters weighing not more than 12 g each: 1 In shell: aa) Of the kind <i>Ostrea virginica</i> : 11. From 1st March to 31st May 22. From 1st June to last day of February bb) Of other kinds: 11. From 1st March to 31st May 22. From 1st June to last day of February 2 Not in shell	Free 9 Free 18 18	— Free	— —	— —	— —	— —	— —	

ex 03.03 B 1b)	Oysters of the "Crassostrea gigas" variety weighing more than 100 g each: 1 In shell: bb) Of other kinds: 11. From 1st March to 31st May 22. From 1st June to last day of February 2 Not in shell	Free 18 18	— Free Free	— — —	— — —
29.41 A	Digitalis glycosides: —Digoxin	16.2	2.4	13.8	13.8
ex 29.42 C VII	Pilocarpine hydrochloride; pilocarpine nitrate	15.6	2.4	13.2	13.2
ex 39.02 C VIII	Copolymers of vinylidene chloride with vinyl chloride, containing not less than 80% by weight of vinylidene chloride, in one of the forms mentioned in Note 3(a) and (b) to Chapter 39, for the manufacture of fibres, monofil or strip	7.6	1.6	6	6
ex 54.03 B 1a)	Unbleached flax yarn (other than tow yarn) of a length of 30,000 metres or less per kg (33.3 tex or more), for the manufacture of multiple or cabled yarns for the footwear industry or for whipping cables	4.5	Free	4.5	4.5
84.08 A	Goods of the following descriptions intended to be fitted in aircraft admitted duty free or built within the Community: Reaction engines	4.5	Free	—	—
84.08 B	Gas turbines the following: —Turbo-propellers	4.5	Free	—	—

(1) Tariff Heading	(2) Description	(3)		(4) Rates of duty %		(5) Egypt		(6) Cyprus	
		Full	Common- wealth	Free	Free	Free	Free	Free	Free
84.08 D	Parts of reaction engines or of turbo-propellers	4.5	Free	Free	Free	Free	Free	Free	Free
ex 88.03	Parts of goods falling in heading No. 88.02	4.2	Free	Free	Free	Free	Free	Free	Free

SCHEDULE 4

Goods for use in the construction, repair, maintenance or conversion of the ships, boats or other vessels listed in the following schedule, or for fitting out or equipping such ships, boats or other vessels:

89.01 Ships, boats and other vessels not falling within headings Nos. 89.02 to 89.05:

- A. Warships
- B. Other:
 - I. Sea-going vessels

89.02 Vessels specially designed for towing (tugs) or pushing other vessels:

- A. Tugs
- B. Pusher craft:
 - I. Sea-going

89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:

- A. Sea-going vessels

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for exemption from or reductions in import duty in the case of goods specified in the Schedules from 1st January 1974 to 31st December 1974 or in the case of goods in Schedule 1 from the earlier dates there specified.

There is exemption from import duties in the case of all goods in Schedules 1 and 2 if the goods satisfy the requisite conditions to benefit from the eventual abolition of customs duties in trade between Member States of the European Communities.

In the case of other goods, where a rate of duty is specified in column 3 of Schedules 1 to 3, duty is reduced to that rate instead of any higher rate which would otherwise apply and where "free" appears in column 3 in relation to the goods, they are exempt from duty whatever their origin.

In the case of goods qualifying for commonwealth preference or originating in Egypt or Cyprus greater reductions in duty are available than those referred to above in a number of cases, such reductions being shown respectively in columns 4, 5 and 6 of Schedules 1 to 3.

In the case of goods in Schedule 4 there is exemption from duty in all cases whatever the origin of the goods.

The Order also revokes the Import Duties (Temporary Reductions and Exemptions) Order 1973. The reductions and exemptions available by virtue of that Order are continued in this Order.

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