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 S T A T U T O R Y   I N S T R U M E N T S
 

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1974 No. 1095

## CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)  
(No. 11) Order 1974**

<i>Made - - - -</i>	<i>26th June 1974</i>
<i>Laid before the House of Commons</i>	<i>28th June 1974</i>
<i>Coming into Operation</i>	<i>1st July 1974</i>

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 3(6) and 13 of the Import Duties Act 1958(a), as amended(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. 11) Order 1974 and shall come into operation on 1st July 1974.

(2) In this Order—

references to a heading or subheading are references to a heading or subheading of the Customs Tariff 1959 and

“the relevant date” in relation to any goods specified in column 2 of Schedules 1 or 2 hereto means 31st December 1974 or, if an earlier date is there specified in relation to the goods, the date so specified.

(3) The Interpretation Act 1889(d) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

*Intra-Community trade*

2. Up to and including the relevant date no import duty shall be charged on goods of a heading or subheading specified in column 1 of Schedule 1 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) See section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972 (c. 68).

(c) See S.I. 1970/1537 (1970 III, p. 5293).      (d) 1889 c. 63.

(e) O.J. No. L 42, 14.2.1973, p. 1.

*The full rate*

3.—(1) Up to and including the relevant date, in the case of goods which fall within a heading or subheading specified in column 1 of Schedules 1 or 2 hereto which are of a description specified in column 2 thereof, 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, if the entry “free” appears in any said column 3 in relation to them, no import duty shall be charged.

(2) Paragraph (1) above shall operate without prejudice to the exemption provided for by Article 2 above or to any exemption or greater reduction provided for by Articles 4 and 5 below.

*The Commonwealth preference area*

- 4.—(1) Up to and including the relevant date, in the case of goods which
- (a) qualify for Commonwealth preference or
  - (b) are otherwise goods of the part of the Commonwealth preference area formed by the countries named in Part I of Schedule 4 to the Import Duties (General) (No. 8) Order (a) 1973, as amended(b),

and which fall within a heading or subheading specified in column 1 of Schedules 1 or 2 hereto and are of a description specified in column 2 thereof, if a rate of duty is shown in column 4 thereof in relation to the description, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply and, if the entry “free” appears in column 4 of Schedule 2 in relation to them, no import duty shall be charged.

(2) If no entry appears in column 4 of Schedules 1 or 2 hereto in relation to goods of a description specified in column 2 thereof, no exemption from, or reduction in, duty applies to such goods by virtue of paragraph (1) of this article.

*Cyprus, Egypt, Morocco, Turkey*

5.—(1) Up to and including the relevant date, any import duty for the time being chargeable on goods of a heading or subheading specified in column 1 of Schedules 1 or 2 hereto which are of a description specified in column 2 thereof shall be charged:

- (a) at the rate, if any, shown in column 5 thereof in relation to the description if the goods originate in Cyprus;
- (b) at the rate, if any, shown in column 6 thereof in relation to the description if the goods originate in Egypt;
- (c) at the rate, if any, shown in column 7 thereof in relation to the description if the goods originate in Morocco and
- (d) at the rate, if any, shown in column 8 thereof in relation to the description if the goods originate, or are in free circulation, in Turkey.

(2) Where the entry “free” appears in columns 7 or 8 of the said Schedules 1 or 2 in relation to a description of goods in column 2, the relevant rate of import duty for the purposes of paragraph (1) above is nil; and where no entry appears in

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(a) S.I. 1973/1845 (1973 III, p. 5601).

(b) The relevant amending Orders are S.I. 1973/2179 and 1973/2208 (1973 III, p. 7680; 1973 III, p. 7764).

columns 5, 6, 7 or 8, as the case may be, of the said Schedules in relation to goods of a description specified in column 2 thereof, no exemption from, or reduction in, duty applies by virtue of paragraph (1) above to the relevant goods of that description.

- (3) For the purposes of this Order, goods shall be regarded:
- (a) as originating in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus(a),
  - (b) as originating in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the Community and Egypt(b),
  - (c) as originating in Morocco if they are to be so regarded under the Protocol, signed on 2nd March 1973, to the Agreement between the Community and Morocco(c) and
  - (d) as originating, or in free circulation, in Turkey if they are to be so regarded under—
    - (i) the Additional Protocol to the Agreement establishing an Association between the Community and Turkey(d) or
    - (ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73 (e).

#### *Miscellaneous*

6. In the case of goods to which both Articles 4 and 5 above apply (as goods originating in Cyprus), each of those articles shall operate without prejudice to any exemption from, or greater reduction in, duty which may be available by virtue of the other; and each of those articles shall operate without prejudice to any reliefs from import duty to which any goods therein referred to may be entitled as goods of developing countries.

7.—(1) Any description of goods in column 2 of Schedules 1 or 2 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 in the Customs Tariff 1959.

(2) 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.

*James A. Dunn,  
T. Pendry,*

Two of the Lords Commissioners  
of Her Majesty's Treasury.

26th June 1974.

- (a) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1).
- (b) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973 p. 1).
- (c) The Protocol is annexed to Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p. 1).
- (d) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).
- (e) O.J. No. L59, 5.3.1973, p. 73.

## SCHEDULE I

(1) Tariff Heading	(2) Description	(3) Rates of duty %						(8)
		(3) Full	(4) Common- wealth	(5) Cyprus	(6) Egypt	(7) Morocco	(8) Turkey	
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 2kg. 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	— —	— —	2.5 3	— —	— —
ex 28.57 B	Manganese nitride containing 8% or less of nitrogen	Free	—	—	—	—	—	—
ex 29.02 B	Hexachlorocyclopentadiene	Free	—	—	—	—	—	—
ex 29.14 AXI	Triethylene glycol di-(2-ethylbutyrate)	Free	—	—	—	—	—	—
ex 29.35 Q	1,4-Diazabicyclo[2,2,2]octane (triethylene diamine) 7-Oxabicyclo[2,2,1]heptane-2,3-dicarboxylic acid (endothal) and its sodium salts 2-Picoline	10 Free	4 —	3 —	4.5 —	Free —	Free —	Free —
29.41 A	Digitalis glycosides, other than digoxin: —Digitalin, digitonin, digitoxin —Other	2.4 6	2.4 2.4	0.7 1.8	1 2.7	Free Free	Free Free	Free Free

ex 29.44 C	Lincomycin and its salts and esters Chlorincomycin and its salts and esters	Free	—	—	—	—	—	—	—
ex 30.01 B	The following substances derived from human blood: Antihaemophilic globulin Anti-Rho (D) -globulin Plasmaprotein solution (up to and including 31st August 1974) Bleomycin sulphate	Free	—	—	—	—	—	—	—
ex 30.03 A II(b)	Mixture of streptokinase and streptodornase	Free	—	—	—	—	—	—	—
ex 30.03 A II(b) and BII(b)		Free	—	—	—	—	—	—	—
ex 39.01 C III	Poly(ethylene naphthalenedicarboxylate) film Reflecting sheeting made of a layer containing small glass balls (ballotini) and a layer of polyester material welded together in honeycomb form and coated on one side with adhesive	Free Free	—	—	—	—	—	—	—
ex 39.01 C VII	Polyethylene oxide having a molecular weight of not less than 4,000,000 Polyimide foils Polyphenylene sulphide (up to and including 31st August 1974)	3-2 Free Free	3-2	0-9	1-4	Free	Free	Free	Free
39.02 CXII	Reflecting sheeting made of a layer containing small glass balls (ballotini) and a layer of acrylic material welded together in honeycomb form and coated on one side with adhesive	Free	—	—	—	—	—	—	—
41.05 BI	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08 and other than leather falling within subheading 41.05A, not further prepared than tanned	Free	—	—	—	—	—	—	—

(1) <i>Tariff Heading</i>	(2) <i>Description</i>	(3)		(5) <i>Rates of duty %</i>			(8)	
		<i>Full</i>	<i>Common- wealth</i>	<i>Cyprus</i>	<i>Egypt</i>	<i>Morocco</i>	<i>Turkey</i>	
ex 49.11 B	Microcopies on an opaque base intended for databanks and libraries Artist's screen prints, signed by the artist and numbered as one of an edition not exceeding 200	Free	—	—	—	—	—	—
ex 51.01 A	Single yarn of polytetrafluoroethylene	Free	—	—	—	—	—	—
ex 56.01 A	Synthetic textile fibres of aromatic polyamides obtained by polycondensation of metaphenylenediamine and isophthalic acid	Free	—	—	—	—	—	—
ex 58.01 B	Carpets, carpeting and rugs of silk or of waste silk other than noil, of which the pile contains not less than 85% by weight of silk or of waste silk other than noil	The duty not to exceed 4 UA per sq. m	The duty not to exceed 1.6 UA per sq. m	The duty not to exceed 1.2 UA per sq. m	The duty not to exceed 1.8 UA per sq. m	Free.	Free	Free
ex 59.03	Oil-absorbing fleece materials made from aliphatic polyolefin fibres with a minimum buoyancy of 99% (up to and including 31st August 1974)	Free	—	—	—	—	—	—
ex 81.02 B	Molybdenum alloy sheet of a thickness not exceeding 0.2 mm, containing not less than 98 per cent. by weight of molybdenum, not less than 0.40 per cent. by weight and not more than 1.00 per cent. by weight of titanium and not less than 0.06 per cent. by weight and not more than 0.20 per cent. by weight of zirconium as the major alloying elements	Free	—	—	—	—	—	—

ex 84-63	Forged and roughly shaped generator and turbine shafts of a weight exceeding 150 tonnes	Free	—	—	—	—	—	—	—
ex 90.19 BII	Reading appliances for the blind, in which a miniature camera using phototransistors transmits printed letters into Braille	Free	—	—	—	—	—	—	—

## SCHEDULE 2

(1) <i>Tariff Heading</i>	(2) <i>Description</i>	(3) <i>Rates of duty %</i>						(8) <i>Turkey</i>
		<i>Full</i>	<i>Common- wealth</i>	<i>Cyprus</i>	<i>Egypt</i>	<i>Morocco</i>	<i>Turkey</i>	
08.02 A1a)	Sweet oranges, fresh (up to and including 15th October 1974)	£0.1400 per cwt + 0.8%	0.8	£0.1400 per cwt or £0.0840 per cwt + 0.4% whichever greater	£0.1400 per cwt or £0.0840 per cwt + 0.4% whichever greater	£0.1400 per cwt or £0.0280 per cwt + 0.1% whichever greater	£0.1400 per cwt or £0.0840 per cwt + 0.5% whichever greater	
ex 29.15 A1Va)	Sebacic acid	13.8	Free	—	—	—	Free	
ex 29.38 BII	Calcium pantothenate	14.2	0.9	13.2	13.2	13.2	Free	
ex 29.39 DII	Betamethasone acetate Betamethasone 17,21-dipropionate	13.8 13.8	Free Free	— —	— —	— —	Free Free	
ex 39.02 CX	Copolymers of vinyl chloride with vinyl acetate, in one of the forms mentioned in Note 3(a) to Chapter 39, containing not less than 89% and not more than 93% vinyl chloride	6	Free	—	—	—	Free	
ex 85.21 DII	Discs (wafers) not yet cut into chips	15.6	3.6	12	12	12	Free	



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**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 July 1974 until 31st December 1974 or such earlier date as is there specified in the case of particular goods.

There is exemption from import duties in the case of all goods in Schedule 1 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 or 2, 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 of countries of the Commonwealth preference area or goods from Cyprus, Egypt, Morocco or Turkey, exemption from and greater reductions in duty than those referred to above are available in a number of cases, shown respectively in columns 4 to 8 of Schedules 1 and 2. Those exemptions and reductions operate without prejudice to any reliefs which may be available apart from this Order in the case of the relevant goods as goods of developing countries.

The reduction provided for by this Order in the duties on wafers not yet cut into chips in Tariff subheading 85.21 D II is made following an amendment of the Common Customs Tariff of the European Economic Community.

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