

1974 No. 1459

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 14) Order 1974**

| | |
|---------------------------------------|--------------------|
| Made - - - - | 29th August 1974 |
| Laid before the House of Commons - | 30th August 1974 |
| Coming into Operation | 1st September 1974 |

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 (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. 14) Order 1974 and shall come into operation on 1st September 1974.

(2) 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, Morocco, Tunisia and Turkey

2.—(1) Up to and including 31st December 1974, no import duty shall be charged on goods of a heading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto which are of a description specified in column 2 thereof if—

- (a) 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),
- (b) they originate in Morocco or Tunisia or
- (c) they originate, or are in free circulation, in Turkey.

(2) For the purposes of this Article, goods shall be regarded—

- (a) as originating in Morocco if they are to be so regarded under the Protocol, signed on 2nd March 1973, to the Agreement between the European Economic Community and Morocco (f),

(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. L42, 14.2.1973, p.1.

(f) The Agreement is annexed to Regulation (EEC) 2285/73 (O.J. No. L 239, 27.8.1973, p.1.).

(3) This Article shall operate without prejudice to any greater reduction in, or to any exemption from, import duties which may be available apart from this Order in the case of goods herein referred to by virtue of their being goods of a developing country or goods qualifying for Commonwealth preference or otherwise.

Miscellaneous

5.—(1) Any description of goods in column 2 of the Schedule 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 Article 3 of this Order applies shall be treated as chargeable with the same duty as if this Order had not been made.

John Golding,

M. Cocks,

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

29th August 1974.

Note.—Where no rate of duty is shown in column 3 there is no reduction in the full rate.

SCHEDULE

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM
IMPORT DUTY

| Tariff Heading (1) | Description (2) | Rates of Duty % | | |
|--------------------------|---|-----------------|---------------|--------------|
| | | Full (3) | Cyprus (4) | Egypt (5) |
| 29.13 | Cyclohexanone | 12 | 3.6 | 5.4 |
| 76.03 | Sheets of aluminium alloy, of a width of not less than 575 millimetres and not more than 731 millimetres and a thickness exceeding 0.20 millimetre but not more than 0.30 millimetre; containing not less than 0.2 per cent and not more than 0.6 per cent by weight of manganese as the major alloying element. | — | 2.8 | 5.6 |
| | Strip of aluminium alloy, in coils, of a width of not less than 200 millimetres and not more than 250 millimetres and a thickness exceeding 0.20 millimetre but not more than 0.30 millimetre; containing not less than 0.2 per cent and not more than 0.6 per cent by weight of manganese as the major alloying element. | — | 2.8 | 5.6 |

- (b) as originating in Tunisia if they are to be so regarded under the Protocol, signed on 28th February 1973, to the Agreement between the Community and Tunisia (a) and
- (c) 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 (b) or
 - (ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73(c).

The full rate

3.—(1) Up to and including 31st December 1974 in the case of goods which fall within a heading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto and 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.

(2) If no entry appears in column 3 of the Schedule hereto in relation to goods of a description specified in column 2 thereof, no reduction in duty applies to such goods by virtue of this Article.

(3) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above and to any greater reductions provided for by Article 4 below.

Cyprus and Egypt

4.—(1) Up to and including 31st December 1974 any import duty for the time being chargeable on goods which fall within a heading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof shall be charged:

- (a) at the rate shown in column 4 thereof in relation to the description if the goods originate in Cyprus and
- (b) at the rate shown in column 5 thereof in relation to the description if the goods originate in Egypt.

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

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

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- (a) The Protocol is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).
 - (b) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.72, p. 1).
 - (c) O.J. No. L59, 5.3.1973, p. 73.
 - (d) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1).
 - (e) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973, p. 1).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for exemption from or reduction in import duty in the case of goods specified in the Schedule to the Order from 1st September 1974 until 31st December 1974.

There is exemption from import duties in the case of all goods in the Schedule 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 or if they originate in Morocco, Tunisia or Turkey.

In the case of Cyclohexanone falling within heading 29.13 of the Customs Tariff 1959 the full rate is reduced to 12 per cent; and in the case of all goods in the Schedule there are reductions in duty if the goods originate in Cyprus or Egypt, such reductions being shown in Column 4 (Cyprus) and Column 5 (Egypt) of the Schedule.

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