

1976 No. 1399

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 18) Order 1976**

<i>Made - - - -</i>	<i>26th August 1976</i>
<i>Laid before the House of Commons -</i>	<i>27th August 1976</i>
<i>Coming into Operation</i>	<i>29th August 1976</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:—

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 18) Order 1976 and shall come into operation on 29th August 1976.

(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.

2. Up to and including 30th September 1976, no import duty shall be charged on goods which fall within a subheading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof.

3. Where any import duty for the time being chargeable on any goods has been removed or reduced by a directly applicable Community provision the import duty shall, to the extent of that removal or reduction, not be regarded as removed or reduced by virtue of this Order and to that extent this Order shall be treated as merely indicative that the import duty payable in respect of the goods has been removed or reduced.

4. 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 in the relevant heading in the Customs Tariff 1959.

(a) 1958 c. 6.

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

(b) 1972 c. 68.

(d) 1889 c. 63.

5. For the purposes of classification under the Customs Tariff 1959, in so far 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.

T. E. Graham,
David Stoddart,
Two of the Lords Commissioners
of Her Majesty's Treasury.

26th August 1976.

SCHEDULE

Tariff Heading (1)	Description (2)
07.01 B.I.a)2	Cauliflowers
07.01 B.II.	White cabbages and red cabbages
07.01 F.I.	Peas
07.01 G.II.a)3	Carrots
07.01 T.II.	Celery

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides exemption from import duty as from 29th August 1976 to 30th September 1976 in the case of the vegetables specified in the Schedule to the Order which are subject to total suspension of duty in the Common Customs Tariff of the European Economic Community: the exemptions are made in accordance with the United Kingdom's Community obligations.

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