

1976 No. 2077

CUSTOMS AND EXCISE

The Import Duties (General) (No. 10) Order 1976

Made - - - - - 2nd December 1976

Laid before the House of Commons - - - 7th December 1976

Coming into Operation—

for the purposes of Articles 1, 2 and 3 - - - 1st January 1977

for the purposes of Article 4(1)(a), (2)(a) and (3) 4th April 1977

for the purposes of Article 4(1)(c) - - - 1st August 1977

for the purposes of Article 6(2) - - - 1st January 1978

for all other purposes - - - - - 1st July 1977

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 by section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(b), and by section 1 of the Finance Act 1971(c), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State (d), hereby make the following Order:—

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (General) (No. 10) Order 1976 and shall come into operation:

- for the purposes of Articles 1, 2 and 3 on 1st January 1977;
- for the purposes of Article 4(1)(a), (2)(a) and (3) on 4th April 1977;
- for the purposes of Article 4(1)(c) on 1st August 1977;
- for the purposes of Article 6(2) on 1st January 1978;
- for all other purposes on 1st July 1977.

(2) The Interpretation Act 1889(e) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament and as if this Order and the Orders hereby revoked were Acts of Parliament.

(3) In this Order "import duty" means duty charged under section 1 of the Import Duties Act 1958.

(4) This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

(a) 1958 c. 6.
(c) 1971 c. 68.
(e) 1889 c. 63.

(b) 1972 c. 68.
(d) See S.I. 1970/1537 (1970 III, p. 5293).

2. The Import Duties (General) (No. 5) Order 1975(a) (hereinafter referred to as “the principal Order”), as amended (b), shall be further amended in accordance with the provisions of Articles 3 to 5 of this Order and, unless the context otherwise requires, any reference to a Schedule in those Articles is a reference to a Schedule to the principal Order.

Import duty provisions coming into operation on 1st January 1977

3. As from 1st January 1977—

- (1) Schedule 1 shall be amended as specified in Schedule 1 hereto.
- (2) In Schedule 1, in relation to the subheadings of the Customs Tariff 1959 specified in Schedule 2 hereto—
 - (a) for the rates of duty in column 3 of Schedule 1 not prefixed by a letter or prefixed by the letter “F” there shall be substituted the corresponding rates so unprefixd or prefixed in column 2 of Schedule 2 hereto,
 - (b) (i) for the rates of duty in column 4 of Schedule 1 prefixed by the letter “M” or by the letters “M” and “D” there shall be substituted the rates so prefixed in column 3 of Schedule 2 hereto.
 - (ii) for the rates of duty in the said column 4 prefixed by the letter “E” there shall be substituted the equivalent rates to those prefixed by the letter “F” or unprefixd in column 2 of Schedule 2 hereto, unless a rate is shown in column 3 of Schedule 2 hereto prefixed by the letter “E” in which case there shall be substituted the rate so shown.
 - (c) for the rates of duty in column 5 of Schedule 1 prefixed by “C1” there shall be substituted the rates so prefixed in column 4 of Schedule 2 hereto.
- (3) Part IV of Schedule 3 shall be replaced by the Part IV set out in Schedule 3 hereto.
- (4) In column 3 of subheadings 16.04 C.II. and G.II. in Part VI of Schedule 3 for “8%” there shall be substituted “10%”.

Provisions of Principal Order ceasing to have effect

4. The following provisions shall cease to have effect as follows—

- (1) Article 2 shall cease to have effect—
 - (a) on 4th April 1977 for goods falling within the subheadings of headings 01.02, 02.01, 02.06, 15.02 and 16.02 specified in the Schedule to the Import Duties (General) (No. 2) Order 1976(c);
 - (b) on 1st July 1977 for all other goods except
 - (i) for goods falling within Chapter 24 or Schedule 2 or 4 hereto and
 - (ii) for goods of Papua New Guinea exempt from customs duty or charged with any preferential rates of customs duty under or by virtue of any enactment;

(a) S.I. 1975/1744 (1975 III, p. 5912).

(b) The relevant amending Orders are S.I. 1975/2073, 2203, 1976/370, 912, 1012, 1017, 1677 and 2014 (1975 III, pp. 7617, 8273; 1976 I, p. 1017; II, pp. 2356, 2652, 2658 III, pp. 4511, 5585).

(c) S.I. 1976/370 (1976 I, p. 1017).

(c) on 1st August 1977 for goods which fall within any subheading specified in Schedule 4 hereto.

(2) Article 3 shall cease to have effect—

(a) on 4th April 1977 for the goods referred to in subparagraph (1)(a) above and

(b) on 1st July 1977 for all other goods except—

(i) for goods falling within any subheading specified in column 1 of Schedule 2 hereto and

(ii) for goods of Papua New Guinea exempt from import duty or chargeable with any import duty which is lower than the full rate under any Order made under the Import Duties Act 1958 or section 1 of the Finance Act 1971.

(3) Where Article 3 ceases to have effect in respect of any goods by virtue of paragraph (2) above any exemption or relief from import duty, or any charge of import duty at a rate lower than the full rate under any Order made by the Treasury under the Import Duties Act 1958 (including under Articles 4 to 10 of the principal Order) or under section 1 of the Finance Act 1971 in respect of those goods shall also cease to have effect.

(4) As from 1st July 1977 Article 7(2) and (3) and Schedule 4 shall cease to have effect in respect of Cyprus and Malta and any reference in those Articles or in any other Order made under the Import Duties Act 1958 to the part of the Commonwealth Preference Area formed by the countries named in Schedule 4 shall be treated as a reference to Papua New Guinea.

(5) As from 1st July 1977 Article 9 and Schedule 6 shall cease to have effect.

Goods of countries in Part I of Schedule 5 to the Principal Order not exempt from import duty

5. As from 1st July 1977 Part II of Schedule 5 shall be replaced by the Part II set out in Schedule 5 hereto.

Revocations

6.—(1) The Orders specified in Part I of Schedule 6 hereto are revoked as from 1st July 1977.

(2) The Orders specified in Part II of Schedule 6 hereto are revoked as from 1st January 1978.

2nd December 1976.

J. Dormand,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE 1

Article 3(1)

AMENDMENTS TO SCHEDULE 1 TO THE IMPORT DUTIES (GENERAL)

(No. 5) ORDER 1975

1. Pages 9, 10, 11 and 17

For the entries in columns 3, 4 and 5 of subheading 02.01 A.II. and subheading 02.06 C.I. there shall be substituted the rates of duty shown in columns 2, 3 and 4 below in relation to the subheadings specified in column 1:—

1	2	3	4
02.01 A.II.a)1.aa)11.	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
22.	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
33.	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
bb)11.aaa)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
bbb)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
22.aaa)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
bbb)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
33.aaa)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
bbb)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
cc)11.	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
2.aa)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
bb)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —
cc)	F 16% plus £0.1224 per 100 kg	M } £0.1224 per 100 kg D }	C1 16%
	S £0.6121 per 100 kg	E 16% plus £0.1224 per 100 kg	C2 —

1	2	3	4
02.01 A.II.a)2.dd)11.	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M } £0·1224 per 100 kg D } E } 16% plus £0·1224 per 100 kg	C1 16% C2 —
IV.a)1.	F 16% plus £0·1837 per 100 kg S £0·9186 per 100 kg	M } £0·1837 per 100 kg D } E } 16% plus £0·1837 per 100 kg	C1 16% plus £0·1837 per 100 kg C2 £0·9186 per 100 kg
2.	F 16% plus £0·3675 per 100 kg S £1·8375 per 100 kg	M } £0·3675 per 100 kg D } E } 16% plus £0·3675 per 100 kg	C1 16% plus £0·3675 per 100 kg C2 £1·8375 per 100 kg
02.06 C.I.a)1.	F 19·2% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M } £0·1224 per 100 kg D } E } 19·2% plus £0·1224 per 100 kg	C1 19·2% C2 —

2. Page 27

For the entry in column 2 of subheading 03.03 A.I. after “I. Crawfish” there shall be inserted:—

“of the genera “Palinurus”, “Panulirus” and “Jasus””

3. Pages 34 and 35

In the entries in column 2 of subheadings 04.04 A.I.a)1., A.I.a)2., A.I.b)1.aa), A.I.b)1.bb) and A.I.b)2. and 04.04 E.I.b)1.aa) for the references to amounts expressed in UA shall be substituted the following:—

- 04.04 A.I.a)1. 208·97 UA or more, but less than 228·97 UA
- A.I.a)2. 228·97 UA or more
- A.I.b)1.aa) not less than 228·97 UA but less than 256·97 UA
- A.I.b)1.bb) not less than 256·97 UA
- A.I.b)2. not less than 276·97 UA
- E.I.b)1.aa) not less than 207 UA

4. Page 147

After Additional Note 3 to Chapter 20 there shall be inserted:—

“4. For the purposes of subheading 20.07 B.I.a)1.aa) and 20.07 B.I.b)1.aa) concentrated grape juice (including grape must) shall be taken to mean grape juice (including grape must) of a density at 20°C of not less than 1·240”.

5. Pages 174 and 175

For the entries in columns 1, 2, 3, 4 and 5 of subheadings 20.07 B.I.a)1. and 20.07 B.I.b)1., there shall be substituted the following entries:—

SCHEDULE 1—continued

"1	2	3	4	5
20.07	B. Of a specific gravity of 1.33 or less at 15°C: I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice: a) Of a value exceeding 18UA per 100 kg net weight: 1. Grape juice (including grape must): aa) Concentrated: 11. With an added sugar content exceeding 30% by weight: aaa) For uses other than the making of products of heading 22.07 bbb) Other (for example, for use in commercial, home and amateur wine-making) 22. Other: aaa) For uses other than the making of products of heading 22.07 bbb) Other (for example, for use in commercial, home and amateur wine-making) bb) Other: 11. With an added sugar content exceeding 30% by weight: aaa) For uses other than the making of products of heading 22.07 bbb) Other (for example, for use in commercial, home and amateur wine-making) 22. Other: aaa) For uses other than the making of products of heading 22.07 bbb) Other (for example, for use in commercial, home and amateur wine-making)	F 24.4% S 10% F 28% S 10% F 24.4% S 10% F 28% S 10% F 24.4% S 10% F 28% S 10% F 24.4% S 10% F 28% S 10%	M } 2% D } E } 24.4% M } 2% D } E } 28% M } 2% D } E } 24.4% M } 2% D } E } 28% M } 2% D } E } 24.4% M } 2% D } E } 28%	C1 22.4% C2 — C1 28% C2 — C1 22.4% C2 — C1 28% C2 — C1 22.4% C2 — C1 28% C2 — C1 22.4% C2 — C1 28% C2 —

1	2	3	4	5
20.07 (contd)	<p>B.I.b) Of a value of 18UA or less per 100 kg net weight:</p> <p>1. Grape juice (including grape must):</p> <p>aa) Concentrated:</p> <p>11. With an added sugar content exceeding 30% by weight:</p> <p>aaa) For uses other than the making of products of heading 22.07</p> <p>bbb) Other (for example, for use in commercial, home and amateur wine-making)</p> <p>22. Other:</p> <p>aaa) For uses other than the making of products of heading 22.07</p> <p>bbb) Other (for example, for use in commercial, home and amateur wine-making)</p> <p>bb) Other:</p> <p>11. With an added sugar content exceeding 30% by weight:</p> <p>aaa) For uses other than the making of products of heading 22.07</p> <p>bbb) Other (for example, for use in commercial, home and amateur wine-making)</p> <p>22. Other:</p> <p>aaa) For uses other than the making of products of heading 22.07</p> <p>bbb) Other (for example, for use in commercial, home and amateur wine-making)</p>	<p>F 24.4%</p> <p>S 10%</p> <p>F 28%</p> <p>S 10%</p> <p>F 24.4%</p> <p>S 10%</p> <p>F 28%</p> <p>S 10%</p> <p>F 24.4%</p> <p>S 10%</p> <p>F 28%</p> <p>S 10%</p> <p>F 24.4%</p> <p>S 10%</p> <p>F 28%</p> <p>S 10%</p> <p>F 24.4%</p> <p>S 10%</p> <p>F 28%</p> <p>S 10%</p>	<p>M } 2%</p> <p>D } 2%</p> <p>E } 24.4%</p> <p>M } 2%</p> <p>D } 2%</p> <p>E } 28%</p> <p>M } 2%</p> <p>D } 2%</p> <p>E } 24.4%</p> <p>M } 2%</p> <p>D } 2%</p> <p>E } 28%</p> <p>M } 2%</p> <p>D } 2%</p> <p>E } 24.4%</p> <p>M } 2%</p> <p>D } 2%</p> <p>E } 28%</p>	<p>C1 22.4%</p> <p>C2 —</p> <p>C1 28%</p> <p>C2 —</p> <p>C1 22.4%</p> <p>C2 —</p> <p>C1 28%</p> <p>C2 —</p> <p>C1 22.4%</p> <p>C2 —</p> <p>C1 28%</p> <p>C2 —</p> <p>C1 22.4%</p> <p>C2 —</p> <p>C1 28%</p> <p>C2 —</p>

SCHEDULE 1—continued

6. Page 212

For the entry in column 2 of subheading 23.02 A.II.a) there shall be substituted the following entry:—

“a) Of which the starch content does not exceed 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5% by weight”.

7. Page 228

For the footnotes to the Additional Notes to Chapter 27 there shall be substituted the following:—

“a) Unless otherwise stated, the term “ASTM method” means the methods laid down by the American Society for Testing Materials in the 1975 edition of standard definitions and specifications for petroleum and lubricating products;

b) The term “Abel-Pensky method” means method DIN (Deutsche Industrienormen) 51755-März 1974 published by the DNA (Deutsche Normenausschuss), Berlin 15”.

8. Page 229

In Additional Note 1.H. to Chapter 27 for “ASTMD 939 method” there shall be substituted “ASTM D939-54 method;”.

9. Page 230

In the last line of Additional Note 5(k) to Chapter 27 for “(ASTMD 1266 method)” there shall be substituted “(ASTM D1266-59T method);”.

10. Page 240

For the entries in columns 2, 3, 4 and 5 of subheadings 27.16 A. and B. there shall be substituted the following entries:—

	2	3	4	5
“A. Hydrocarbon oils		F 0.8% S —	—	C1 0.8% C2 —
B. Other		1.8%	M 1% E —	C1 0.8% C2 —”.

11. Page 243

For the entries in columns 2, 3, 4 and 5 of subheading 28.01 D. there shall be substituted the following entries:—

	2	3	4	5
“D. Iodine		—	—	—”.

12. Page 267

For the entry in column 2 of subheading 28.50 B. there shall be substituted “Other” and subheading 28.50 C. shall be deleted.

13. Page 267

For the entry in column 2 of subheading 28.51 A. there shall be substituted the following entry:—

“A. Deuterium, heavy water and other compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (EURATOM)”.

14. Page 343

For the entries in column 2 of subheadings 38.07 A. and B. there shall be substituted the following entries:—

- “A. Gum spirits of turpentine
- B. Spirits of sulphate turpentine; crude dipentene”.

15. Page 372

In column 2 of heading 42.04 immediately before “industrial purposes” there shall be inserted “other”.

16. Page 407

In Note 5(a) to Section XI immediately after “For the purposes of heading No. 55.07” there shall be inserted “and of subheading 56.07 A.I.”.

17. Page 587

In Note 1(b) to Section XVI immediately before “industrial purposes;” there shall be inserted “other”.

18. Pages 602–604

In column 2 of subheading 84.45 A.I., B.I., C.I., C.II., C.III., C.IV., C.V., C.VI., C.VII., C.VIII., C.IX., C.X. and C.XI. for “Automatic machines, numerically controlled”, “Automatic lathes, numerically controlled” or “Automatic presses, numerically controlled” wherever they occur there shall be substituted “Automated by coded information”.

19. Pages 602–603

In column 2 of subheading 84.45 C.II. for “Reaming machines” there shall be substituted “Boring machines”; in column 2 of subheading 84.45 C.IV. for “cutting” there shall be substituted “cutting-off”; in column 2 of subheading 84.45 C.V. for “Milling machines; drilling and boring machines” there shall be substituted “Milling machines and drilling machines” and in column 2 of subheading 84.45 C.VI. for “Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines” there shall be substituted “Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines”.

20. Page 677

For the entry in column 2 of subheading 98.03 A. there shall be substituted the following entry:—

- “A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils)”.

21. Page 678

For the entry in column 2 of subheading 98.05 A.I. there shall be substituted the following entry:—

- “I. Pencils with “leads” encased in wood or in a rigid paper sheath”.

SCHEDULE 2

Article 3(2)

Tariff subheading	Rate of Import Duty (if any)			Commonwealth (C1)
	Full (F)	Community EFTA Denmark	(M) (E) (D)	
1	2	3		4
06.01 A.I.		8.4%	M,D 2%	C1 6.4%
II.a)	F	7.4%	M,D 1%	C1 6.4%
b)		8.4%	M,D 2%	C1 6.4%
III.	F	6.4% plus £0.0275 per kg	M,D £0.0275 per kg	C1 6.4%
B.I.a)	F	12% plus £0.0082 per kg (gross)	M,D £0.0082 per kg (gross)	C1 12%
b)1.	F	12% plus £0.0624 per kg (gross)	M,D £0.0624 per kg (gross)	C1 12%
2.	F	12% plus £0.0496 per kg (gross)	M,D £0.0496 per kg (gross)	C1 12%
3.	F	12% plus £0.0367 per kg (gross)	M,D £0.0367 per kg (gross)	C1 12%
c)	F	12% plus £0.0367 per kg (gross)	M,D £0.0367 per kg (gross)	C1 12%
II.a)	F	8% plus £0.0082 per kg (gross)	M,D £0.0082 per kg (gross)	C1 8%
b)	F	8% plus £0.0128 per kg (gross)	M,D £0.0128 per kg (gross)	C1 8%
c)1.	F	8% plus £0.0624 per kg (gross)	M,D £0.0624 per kg (gross)	C1 8%
2.	F	8% plus £0.0496 per kg (gross)	M,D £0.0496 per kg (gross)	C1 8%
3.	F	8% plus £0.0367 per kg (gross)	M,D £0.0367 per kg (gross)	C1 8%
d)1.		13%	M,D 5%	C1 8%
2.		10%	M,D 2%	C1 8%
e)	F	8% plus £0.0367 per kg (gross)	M,D £0.0367 per kg (gross)	C1 8%
06.02 A.I.		2%	M,D 2%	—
II.	F	11.6%	M,D 2%	C1 9.6%
B.	F	2.4% plus £0.8857 per 100 kg (gross)	M,D £0.8857 per 100 kg (gross)	C1 2.4%
C.		£0.8857 per 100 kg (gross)	M,D £0.8857 per 100 kg (gross)	—
D.I.	F	12.4%	M,D 2%	C1 10.4%
II.a)	F	11.4%	M,D 1%	C1 10.4%
b)1.	F	10.4% plus £2.4000 per 100	M,D £2.4000 per 100	C1 10.4%
2.	F	10.4% plus £0.6000 per 100	M,D £0.6000 per 100	C1 10.4%
III.	F	10.4% plus £0.8857 per 100 kg (gross)	M,D £0.8857 per 100 kg (gross)	C1 10.4%
IV.a)	F	10.4%	M —	C1 10.4%
b)	F	10.4% plus £0.0367 per kg (gross)	M,D £0.0367 per kg (gross)	C1 10.4%
V.	F	12.4%	M,D 2%	C1 10.4%
VI.a)1.	F	10.4% plus £0.8857 per 100 kg (gross)	M,D £0.8857 per 100 kg (gross)	C1 10.4%
2.	F	10.4% plus £0.0275 per kg (gross)	M,D £0.0275 per kg (gross)	C1 10.4%

1	2	3	4
06.02 D.VI.b)1.	F 10.4% plus £0.0082 per kg (gross)	M,D £0.0082 per kg (gross)	C1 10.4%
2.	F 10.4% plus £0.0367 per kg (gross)	M,D £0.0367 per kg (gross)	C1 10.4%
06.03 A.I.a)	F 19.2% plus £0.0036 per kg	M,D £0.0036 per kg	C1 19.2%
b)	F 19.2% plus £0.0082 per kg	M,D £0.0082 per kg	C1 19.2%
c)	F 19.2% plus £0.0066 per kg	M,D £0.0066 per kg	C1 19.2%
d)	F 19.2% plus £0.0128 per kg	M,D £0.0128 per kg	C1 19.2%
e)	F 19.2% plus £0.0367 per kg	M,D £0.0367 per kg	C1 19.2%
f)1.aa)	F 19.2% plus £0.1543 per kg	M,D £0.1543 per kg	C1 19.2%
bb)	F 24% plus £0.0551 per kg	M,D 5% M,D £0.0551 per kg	C1 19.2% C1 19.2%
2.	F 19.2% plus £0.0551 per kg	M,D £0.0551 per kg	C1 19.2%
g)	F 19.2% plus £0.0551 per kg	M,D £0.0551 per kg	C1 19.2%
h)	F 19.2% plus £0.0440 per kg	M,D £0.0440 per kg	C1 19.2%
II.a)	F 13.6% plus £0.0036 per kg	M,D £0.0036 per kg	C1 13.6%
b)	F 13.6% plus £0.0082 per kg	M,D £0.0082 per kg	C1 13.6%
c)	F 13.6% plus £0.0066 per kg	M,D £0.0066 per kg	C1 13.6%
d)	F 13.6% plus £0.0128 per kg	M,D £0.0128 per kg	C1 13.6%
e)1.	F 13.6% plus £0.0367 per kg	M,D £0.0367 per kg	C1 13.6%
2.	F 13.6% plus £0.0624 per kg	M,D £0.0624 per kg	C1 13.6%
3.	F 13.6% plus £0.0496 per kg	M,D £0.0496 per kg	C1 13.6%
4.	F 13.6% plus £0.0367 per kg	M,D £0.0367 per kg	C1 13.6%
f)1.aa)	F 13.6% plus £0.1543 per kg	M,D £0.1543 per kg	C1 13.6%
bb)	F 18.6% plus £0.0551 per kg	M,D 5% M,D £0.0551 per kg	C1 13.6% C1 13.6%
2.	F 13.6% plus £0.0551 per kg	M,D £0.0551 per kg	C1 13.6%
g)	F 13.6% plus £0.0551 per kg	M,D £0.0551 per kg	C1 13.6%
h)	F 13.6% plus £0.0440 per kg	M,D £0.0440 per kg	C1 13.6%
B.I.	F 16% plus £0.0036 per kg	M,D £0.0036 per kg	C1 16%
II.	F 16% plus £0.0082 per kg	M,D £0.0082 per kg	C1 16%
III.	F 16% plus £0.0066 per kg	M,D £0.0066 per kg	C1 16%
IV.	F 16% plus £0.0128 per kg	M,D £0.0128 per kg	C1 16%
V.a)	F 16% plus £0.0624 per kg	M,D £0.0624 per kg	C1 16%
b)	F 16% plus £0.0496 per kg	M,D £0.0496 per kg	C1 16%
c)	F 16% plus £0.0367 per kg	M,D £0.0367 per kg	C1 16%

SCHEDULE 2—continued

1	2	3	4
06.03 B.VI.a)1.	F 16% plus £0.1543 per kg	M,D £0.1543 per kg	C1 16%
2.	F 16% plus 21% £0.0551 per kg	M,D 5% £0.0551 per kg	C1 16%
b)	F 16% plus £0.0551 per kg	M,D £0.0551 per kg	C1 16%
VII.	F 16% plus £0.0551 per kg	M,D £0.0551 per kg	C1 16%
VIII.	F 16% plus £0.0440 per kg	M,D £0.0440 per kg	C1 16%
06.04 A.	£0.0082 per kg	M,D £0.0082 per kg	—
B.I.a)1.	F 8% plus 10% £0.0367 per kg	M,D 2% £0.0367 per kg	C1 8%
2.	F 8% plus £0.0082 per kg	M,D £0.0082 per kg	C1 8%
3.	F 8% plus 10% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 8%
b)	F 8% plus £0.0082 per kg	M,D £0.0082 per kg	C1 8%
c)	F 8% plus 10% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 8%
d)1.	F 8% plus £0.0082 per kg	M,D £0.0082 per kg	C1 8%
2.	F 8% plus 10% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 8%
II.a)1.	F 6.4% plus 8.4% £0.0367 per kg	M,D 2% £0.0367 per kg	C1 6.4%
2.	F 6.4% plus £0.0082 per kg	M,D £0.0082 per kg	C1 6.4%
3.	F 6.4% plus 8.4% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 6.4%
b)	F 6.4% plus £0.0082 per kg	M,D £0.0082 per kg	C1 6.4%
c)	F 6.4% plus 8.4% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 6.4%
d)1.	F 6.4% plus £0.0082 per kg	M,D £0.0082 per kg	C1 6.4%
2.	F 6.4% plus 8.4% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 6.4%
III.a)1.	F 15.6% plus 13.6% £0.0367 per kg	M,D 2% £0.0367 per kg	C1 13.6%
2.	F 13.6% plus £0.0082 per kg	M,D £0.0082 per kg	C1 13.6%
3.	F 15.6% plus 13.6% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 13.6%
b)	F 13.6% plus £0.0082 per kg	M,D £0.0082 per kg	C1 13.6%
c)	F 15.6% plus 13.6% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 13.6%
d)1.	F 13.6% plus £0.0082 per kg	M,D £0.0082 per kg	C1 13.6%
2.	F 15.6% plus 13.6% £0.0082 per kg	M,D 2% £0.0082 per kg	C1 13.6%
07.01 B.I.a)1.	F £0.1574 per 100 kg plus w.i.g. of 13.6% or 1.60UA per 100 kg	M,D £0.1574 per 100 kg	C1 W.i.g. of 13.6% or 1.60UA per 100 kg
2.	F £0.1181 per 100 kg plus w.i.g. of 13.6% or 1.60UA per 100 kg	M,D £0.1181 per 100 kg	C1 W.i.g. of 13.6% or 1.60UA per 100 kg
b)1.	F £0.1181 per 100 kg plus w.i.g. of 9.6% or 1.12UA per 100 kg	M,D £0.1181 per 100 kg	C1 W.i.g. of 9.6% or 1.12UA per 100 kg
2.	F £0.1574 per 100 kg plus w.i.g. of 9.6% or 1.12UA per 100 kg	M,D £0.1574 per 100 kg	C1 W.i.g. of 9.6% or 1.12UA per 100 kg
II.	F 2% plus w.i.g. of 12% or 0.40UA per 100 kg	M,D 2%	C1 W.i.g. of 12% or 0.40UA per 100 kg
III.	F 14%	M,D 2%	C1 12%
C.	F 12.4%	M,D 2%	C1 10.4%

1	2	3	4
07.01 D.I.a)1.	F £0-5905 per 100 kg plus w.i.g. of 12% or 2UA per 100 kg gross	M,D £0-5905 per 100 kg	C1 W.i.g. of 12% or 2UA per 100 kg gross
2.	F £0-3936 per 100 kg plus w.i.g. of 12% or 2UA per 100 kg gross	M,D £0-3936 per 100 kg	C1 W.i.g. of 12% or 2UA per 100 kg gross
3.	F £0-3149 per 100 kg plus w.i.g. of 12% or 2UA per 100 kg gross	M,D £0-3149 per 100 kg	C1 W.i.g. of 12% or 2UA per 100 kg gross
4.	F £0-1968 per 100 kg plus w.i.g. of 12% or 2UA per 100 kg gross	M,D £0-1968 per 100 kg	C1 W.i.g. of 12% or 2UA per 100 kg gross
b)1.	F £0-1968 per 100 kg plus w.i.g. of 10.4% or 1.28UA per 100 kg gross	M,D £0-1968 per 100 kg	C1 W.i.g. of 10.4% or 1.28UA per 100 kg gross
2.	F £0-5905 per 100 kg plus w.i.g. of 10.4% or 1.28UA per 100 kg gross	M,D £0-5905 per 100 kg	C1 W.i.g. of 10.4% or 1.28UA per 100 kg gross
D.II.a)1.	F 10.4% plus £0-5905 per 100 kg	M,D £0-5905 per 100 kg	C1 10.4%
2.	F 10.4% plus £0-3936 per 100 kg	M,D £0-3936 per 100 kg	C1 10.4%
3.	F 10.4% plus £0-3149 per 100 kg	M,D £0-3149 per 100 kg	C1 10.4%
4.	F 10.4% plus £0-1968 per 100 kg	M,D £0-1968 per 100 kg	C1 10.4%
b)1.	F 10.4% plus £0-1574 per 100 kg	M,D £0-1574 per 100 kg	C1 10.4%
2.	F 12.4%	M,D 2%	C1 10.4%
c)	F 12.4%	M,D 2%	C1 10.4%
E.	F 12.4%	M,D 2%	C1 10.4%
F.I.a)	F 10%	M,D 2%	C1 8%
b)I.aa)	F 13.6% plus £0-3673 per 100 kg	M,D £0-3673 per 100 kg	C1 13.6%
bb)	F 15.6%	M,D 2%	C1 13.6%
2.	F 15.6%	M,D 2%	C1 13.6%
II.a)	F 2% plus w.i.g. of 10.4% or 1.60UA per 100 kg	M,D 2%	C1 W.i.g. of 10.4% or 1.60UA per 100 kg
b)	F 2% plus w.i.g. of 13.6% or 1.60UA per 100 kg	M,D 2%	C1 W.i.g. of 13.6% or 1.60UA per 100 kg
III.	F 13.2%	M,D 2%	C1 11.2%
G.I.a)	F 12.4%	M,D 2%	C1 10.4%
b)	F 15.6%	M,D 2%	C1 13.6%
II.a)1.	F 15.6%	M,D 2%	C1 13.6%
2.	F 13.6% plus £0-3936 per 100 kg	M,D £0-3936 per 100 kg	C1 13.6%

SCHEDULE 2—continued

1	2	3	4
07.01 G.II.a)3.	F 15.6%	M,D 2%	CI 13.6%
4.	F 14.6%	M,D 1%	CI 13.6%
b)	F 15.6%	M,D 2%	CI 13.6%
III.	F 12.5%	M,D 0.5%	CI 12%
IV.	F 15.6%	M,D 2%	CI 13.6%
H.I.a)	F 10.6%	M,D 1%	CI 9.6%
b)	F 11.6%	M,D 2%	CI 9.6%
c)	F 9.6% plus £0.0917 per 100 kg	M,D £0.0917 per 100 kg	CI 9.6%
d)	F 11.6%	M,D 2%	CI 9.6%
II.	F 11.6%	M 2% E 9.6%	CI 9.6%
III.	F 11.6%	M,D 2%	CI 9.6%
IJ.	F 12.4%	M,D 2%	CI 10.4%
K.I.	F 12.8% plus £1.1023 per 100 kg	M,D £1.1023 per 100 kg	CI 12.8%
II.	F 14.8%	M,D 2%	CI 12.8%
L.	F 12.4%	M,D 2%	CI 10.4%
M.I.a)	F 2% plus w.i.g. of 8.8% or 1.60UA per 100 kg	M,D 2%	CI W.i.g. of 8.8% or 1.60UA per 100 kg
b)	F 1.6% plus w.i.g. of 8.8% or 1.60UA per 100 kg	M,D 1.6%	CI W.i.g. of 8.8% or 1.60UA per 100 kg
c)	F 2% plus w.i.g. of 8.8% or 1.60UA per 100 kg	M,D 2%	CI W.i.g. of 8.8% or 1.60UA per 100 kg
d)1.	F £0.7348 per 100 kg plus w.i.g. of 8.8% or 1.60UA per 100 kg	M,D £0.7348 per 100 kg	CI W.i.g. of 8.8% or 1.60UA per 100 kg
2.	F 2% plus w.i.g. of 8.8% or 1.60UA per 100 kg	M,D 2%	CI W.i.g. of 8.8% or 1.60UA per 100 kg
II.a)1.	F £0.7348 per 100 kg plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D £0.7348 per 100 kg	CI W.i.g. of 14.4% or 2.80UA per 100 kg
2.	F 2% plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D 2%	CI W.i.g. of 14.4% or 2.80UA per 100 kg
b)1.	F £1.1023 per 100 kg plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D £1.1023 per 100 kg	CI W.i.g. of 14.4% or 2.80UA per 100 kg
2.	F 2% plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D 2%	CI W.i.g. of 14.4% or 2.80UA per 100 kg
c)	F £1.1023 per 100 kg plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D £1.1023 per 100 kg	CI W.i.g. of 14.4% or 2.80UA per 100 kg
d)	F £0.9184 per 100 kg plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D £0.9184 per 100 kg	CI W.i.g. of 14.4% or 2.80UA per 100 kg

1	2	3	4
07.01 M.II.e)	F £0-7348 per 100 kg plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D £0-7348 per 100 kg	C1 W.i.g. of 14.4% or 2.80UA per 100 kg
f)	F £0-3673 per 100 kg plus w.i.g. of 14.4% or 2.80UA per 100 kg	M,D £0-3673 per 100 kg	C1 W.i.g. of 14.4% or 2.80UA per 100 kg
O.	7.6%	M,D 2%	C1 5.6%
P.I.a)	F 16% plus £0-3936 per 100 kg	M,D £0-3936 per 100 kg	C1 16%
b)	F 18%	M,D 2%	C1 16%
II.a)1.	F 12.8% plus £0-3936 per 100 kg	M,D £0-3936 per 100 kg	C1 12.8%
2.	F 14.8%	M,D 2%	C1 12.8%
b)	F 14.8%	M,D 2%	C1 12.8%
Q.I.a)	F 16.8%	M,D 4%	C1 12.8%
b)	F 14.8%	M,D 2%	C1 12.8%
II.a)	F 7.2%	M,D 4%	C1 3.2%
b)	F 5.2%	M,D 2%	C1 3.2%
III.a)	F 9.6%	M,D 4%	C1 5.6%
b)	F 7.6%	M,D 2%	C1 5.6%
IV.a)1.	F 10.4%	M,D 4%	C1 6.4%
2.	F 8.4%	M,D 2%	C1 6.4%
b)	F 8.4%	M,D 2%	C1 6.4%
R.I.	F 10%	M,D 2%	C1 8%
II.	F 8% plus £0-8267 per 100 kg	M,D £0-8267 per 100 kg	C1 8%
S.	F 9%	M,D 2%	C1 7.2%
T.I.	F 12.8% plus £0-8267 per 100 kg	M,D £0-8267 per 100 kg	C1 12.8%
II.	F 13.8%	M,D 1%	C1 12.8%
III.	F 14.8%	M,D 2%	C1 12.8%
07.02 B.	F 16.4%	M,D 2%	C1 14.4%
07.03 B.	F 4.8%	M	C1 4.8%
C.	F 9%	M,D 2%	C1 7.2%
D.I.	F 14%	M,D 2%	C1 12%
II.	F 12%	M	C1 12%
E.I.a)	F 9.6% plus £0-1181 per 100 kg of the vegetable content	M,D £0-1181 per 100 kg of the vegetable content	C1 9.6%
b)	F 11.6%	M,D 2%	C1 9.6%
II.	F 9.6%	M	C1 9.6%
III.	F 11.6%	M,D 2%	C1 9.6%
F.	F 14%	M,D 2%	C1 12%
07.04 A.I.	F 17.4%	M,D 3%	C1 14.4%
II.	F 16.4%	M,D 2%	C1 14.4%
B.I.	F 13.3%	M,D 0.5%	C1 12.8%
II.	F 12.8% plus £0-8267 per 100 kg	M,D £0-8267 per 100 kg	C1 12.8%
III.	F 14.8%	M 2% E 12.8%	C1 12.8%
IV.	F 12.8%	M	C1 12.8%
VI.a)1.	F 16%	M,D 3%	C1 12.8%
2.	F 16%	M,D 3%	C1 12.8%
b)1.	F 14.8%	M,D 2%	C1 12.8%
2.	F 14.8%	M,D 2%	C1 12.8%

SCHEDULE 2—continued

1	2	3	4
08.02 A.I.a)	F 10.4% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 10.4%
b)	F 4.8% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 4.8%
c)	F 3.2% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 3.2%
d)1.	F 16% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 16%
2.	F 17%	M,D 1%	CI 16%
II.a)1.	F 12% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 12%
2.	F 14%	M,D 2%	CI 12%
b)1.aa)	F 16% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 16%
bb)	F 17%	M,D 1%	CI 16%
2.	F 18%	M,D 2%	CI 16%
B.I.a)	F 16% plus £0.0688 per 100 kg	M,D £0.0688 per 100 kg	CI 16%
b)	F 17%	M,D 1%	CI 16%
II.	F 18%	M,D 2%	CI 16%
C.I.	F 7.4%	M,D 1%	CI 6.4%
II.	F 8.4%	M,D 2%	CI 6.4%
D.I.	F 3.2% plus £0.0984 per 100 kg	M,D £0.0984 per 100 kg	CI 3.2%
II.	F 5.2%	M,D 2%	CI 3.2%
E.I.	F 13.8%	M,D 1%	CI 12.8%
II.	F 14.8%	M,D 2%	CI 12.8%
08.03 A.	F 5.6% plus £0.0590 per 100 kg	M £0.0590 per 100 kg	CI 5.6%
B.	F 8% plus £0.1181 per 100 kg	M,D £0.1181 per 100 kg	CI 8%
08.04 A.I.a)1.aa)	F 18%	M,D 1%	CI 14.4%
bb)	F 14.4% plus £0.2755 per 100 kg	M,D £0.2755 per 100 kg	CI 14.4%
cc)	F 18%	M,D 2%	CI 14.4%
2.aa)	F 15.4%	M,D 1%	CI 14.4%
bb)	F 14.4% plus £0.2755 per 100 kg	M,D £0.2755 per 100 kg	CI 14.4%
cc)	F 16.4%	M,D 2%	CI 14.4%
b)1.aa)	F 22%	M,D 2%	CI 17.6%
bb)	F 22%	M,D 1%	CI 17.6%
2.aa)	F 19.6%	M,D 2%	CI 17.6%
bb)	F 18.6%	M,D 1%	CI 17.6%
B.I.a)	F 3.2% plus £0.0393 per 100 kg	M,D £0.0393 per 100 kg	CI 3.2%
b)	F 3.2% plus £0.0787 per 100 kg	M,D £0.0787 per 100 kg	CI 3.2%
II.a)	F 3.2% plus £0.0393 per 100 kg	M,D £0.0393 per 100 kg	CI 3.2%
b)	F 3.2% plus £0.0787 per 100 kg	M,D £0.0787 per 100 kg	CI 3.2%
08.05 A.I.a)	2%	M 2%	—
b)	—	E —	—
II.a)	7.6%	M 2%	CI 5.6%
b)	F 5.6%	E 5.6%	—
B.	F 8.4%	M —	CI 5.6%
		M 2%	CI 6.4%
		E 6.4%	

1	2	3	4
08.05 C.	7.6%	M 2% E 5.6%	C1 5.6%
D.	3.6%	M 2% E 1.6%	C1 1.6%
E.	F 2.4%	M —	C1 2.4%
G.I.	F 3.2%	M —	C1 3.2%
H.	5.2%	M 2% E 3.2%	C1 3.2%
08.06 A.I.	F W.i.g. of 7.2% or 0.36UA per 100 kg	M —	C1 W.i.g. of 7.2% or 0.36UA per 100 kg
II.a)1.	F £0.0885 per 100 kg plus w.i.g. of 11.2% or 1.92UA per 100 kg	M,D £0.0885 per 100 kg	C1 W.i.g. of 11.2% or 1.92UA per 100 kg
2.	F W.i.g. of 11.2% or 1.92UA per 100 kg	M —	C1 W.i.g. of 11.2% or 1.92UA per 100 kg
b)	F W.i.g. of 8% or 1.36UA per 100 kg	M —	C1 W.i.g. of 8% or 1.36UA per 100 kg
c)1.	F W.i.g. of 4.8% or 1.12UA per 100 kg	M —	C1 W.i.g. of 4.8% or 1.12UA per 100 kg
2.	F £0.0885 per 100 kg plus w.i.g. of 4.8% or 1.12UA per 100 kg	M,D £0.0885 per 100 kg	C1 W.i.g. of 4.8% or 1.12UA per 100 kg
B.I.	F £0.0590 per 100 kg plus w.i.g. of 7.2% or 0.36UA per 100 kg	M,D £0.0590 per 100 kg	C1 W.i.g. of 7.2% or 0.36UA per 100 kg
II.a)1.	F £0.0590 per 100 kg plus w.i.g. of 8% or 1.20UA per 100 kg	M,D £0.0590 per 100 kg	C1 W.i.g. of 8% or 1.20UA per 100 kg
2.	F £0.0885 per 100 kg plus w.i.g. of 8% or 1.20UA per 100 kg	M,D £0.0885 per 100 kg	C1 W.i.g. of 8% or 1.20UA per 100 kg
b)	F £0.0885 per 100 kg plus w.i.g. of 5.6% or 1.20UA per 100 kg	M,D £0.0885 per 100 kg	C1 W.i.g. of 5.6% or 1.20UA per 100 kg
c)	F £0.0885 per 100 kg plus w.i.g. of 8% or 1.20UA per 100 kg	M,D £0.0885 per 100 kg	C1 W.i.g. of 8% or 1.20UA per 100 kg
d)	F £0.0590 per 100 kg plus w.i.g. of 10.4% or 1.60UA per 100 kg	M,D £0.0590 per 100 kg	C1 W.i.g. of 10.4% or 1.60UA per 100 kg
C.	F 9%	M,D 2%	C1 7.2%
08.07 A.	F 22%	M,D 2%	C1 20%
B.I.a)	F 19.6%	M,D 2%	C1 17.6%
b)	F 17.6% plus £0.2755 per 100 kg	M,D £0.2755 per 100 kg	C1 17.6%
II.a)	F 18.6%	M,D 1%	C1 17.6%
b)	F 17.6% plus £0.2755 per 100 kg	M,D £0.2755 per 100 kg	C1 17.6%

SCHEDULE 2—continued

1	2	3	4		
08.07 C.I.a)	F 2% plus w.i.g. of 12% or 2.40UA per 100 kg	M,D	2%	C1	W.i.g. of 12% or 2.40UA per 100 kg
b)	F £0.7348 per 100 kg plus w.i.g. of 12% or 2.40UA per 100 kg	M,D	£0.7348 per 100 kg	C1	W.i.g. of 12% or 2.40UA per 100 kg
II.a)	F 12% plus £0.7348 per 100 kg	M,D	£0.7348 per 100 kg	C1	12%
b)	F 14%	M,D	2%	C1	12%
D.I.	F £0.3287 per 100 kg plus w.i.g. of 12% or 2.40UA per 100 kg	M,D	£0.3287 per 100 kg	C1	W.i.g. of 12% or 2.40UA per 100 kg
II.a)	F 8% plus £0.3287 per 100 kg	M,D	£0.3287 per 100 kg	C1	8%
b)	F 9.2%	M,D	1.2%	C1	8%
c)	F 8% plus £0.3287 per 100 kg	M,D	£0.3287 per 100 kg	C1	8%
E.	F 14%	M,D	2%	C1	12%
08.08 A.I.a)	F 2% plus w.i.g. of 12.8% or 2.40UA per 100 kg	M,D	2%	C1	W.i.g. of 12.8% or 2.40UA per 100 kg
b)	F £0.7348 per 100 kg plus w.i.g. of 12.8% or 2.40UA per 100 kg	M,D	£0.7348 per 100 kg	C1	W.i.g. of 12.8% or 2.40UA per 100 kg
c)	F £1.1023 per 100 kg plus w.i.g. of 12.8% or 2.40UA per 100 kg	M,D	£1.1023 per 100 kg	C1	W.i.g. of 12.8% or 2.40UA per 100 kg
II.	F 13.2%	M,D	2%	C1	11.2%
B.	F 1%	M,D	1%		
C.	F 3.2%	M	—	C1	3.2%
D.I.a)	F 11%	M,D	2%	C1	8.8%
b)	F 9.8%	M,D	1%	C1	8.8%
II.a)	F 8.8% plus £0.7348 per 100 kg	M,D	£0.7348 per 100 kg	C1	8.8%
b)	F 11%	M,D	2%	C1	8.8%
E.	F 3.4%	M,D	1%	C1	2.4%
F.I.a)	F 9.6% plus £0.7348 per 100 kg	M,D	£0.7348 per 100 kg	C1	9.6%
b)	F 11.6%	M,D	2%	C1	9.6%
II.a)	F 9.6% plus £0.3673 per 100 kg	M,D	£0.3673 per 100 kg	C1	9.6%
b)	F 10.6%	M,D	1%	C1	9.6%
III.a)	F 11.6%	M,D	2%	C1	9.6%
b)	F 10.6%	M,D	1%	C1	9.6%
IV.	F 10.6%	M,D	1%	C1	9.6%
08.09 A.	F 9.8%	M	1%	C1	8.8%
B.	F 9.8%	E	8.8%		
08.10 A.I.	F 14.4% plus £0.2952 per 100 kg	M,D	£0.2952 per 100 kg	C1	14.4%
II.	F 14.4%	M	—	C1	14.4%
III.	F 17.4%	M,D	3%	C1	14.4%
B.I.a)	F 16% plus w.i.l. of 3% or £0.0688 per 100 kg	M,D	3% or £0.0688 per 100 kg, w.i.l.	C1	16%

1	2	3	4
08.10 B.I.b)	F 16% plus w.i.l. of 5% or £0-0688 per 100 kg	M,D 5% or £0-0688 per 100 kg, w.i.l.	C1 16%
II.	F 16%	M —	C1 16%
III.	F 19%	M,D 3%	C1 16%
08.11 A.I.	F 14.8%	M,D 2%	C1 12.8%
II.	F 16%	M,D 3%	C1 12.8%
B.I.	F 12.8%	M —	C1 12.8%
II.	F 12.8%	M —	C1 12.8%
III.	F 14.8%	M,D 2%	C1 12.8%
IV.a)	F 12.8%	M —	C1 12.8%
b)	F 15.3%	M,D 2.5%	C1 12.8%
C.	F 7.4%	M,D 3%	C1 4.4%
D.	F 8%	M,D 2%	C1 6.4%
E.I.a)	F 8.8% plus w.i.l. of 3% or £0-0688 per 100 kg	M,D 3% or £0-0688 per 100 kg, w.i.l.	C1 8.8%
b)	F 8.8% plus w.i.l. of 5% or £0-0688 per 100 kg	M,D 5% or £0-0688 per 100 kg, w.i.l.	C1 8.8%
II.	F 11%	M,D 2%	C1 8.8%
III.	F 8.8%	M —	C1 8.8%
IV.a)	F 8.8%	M —	C1 8.8%
b)	F 8.8%	M —	C1 8.8%
c)1.	F 8.8%	M —	C1 8.8%
2.	F 11%	M,D 2.5%	C1 8.8%
V.	F 8.8% plus £0-2952 per 100 kg	M,D £0-2952 per 100 kg	C1 8.8%
VI.	F 11.8%	M,D 3%	C1 8.8%
VII.	F 11.8%	M,D 3%	C1 8.8%
08.12 A.I.	F 7.6%	M,D 2%	C1 5.6%
II.	F 5.6% plus £0-1574 per 100 kg	M,D £0-1574 per 100 kg	C1 5.6%
B.	F 5.6%	M —	C1 5.6%
C.	F 12.8%	M —	C1 12.8%
D.	F 6.4%	M —	C1 6.4%
E.	F 4.4%	M,D 2%	C1 2.4%
F.I.a)	F 6.4%	M —	C1 6.4%
b)	F 8.4%	M,D 2%	C1 6.4%
II.a)	F 9.6%	M —	C1 9.6%
b)	F 11.6%	M,D 2%	C1 9.6%
G.I.	F 4.8%	M —	C1 4.8%
II.	F 6.8%	M,D 2%	C1 4.8%
08.13	F 1.6%	M —	C1 1.6%
13.03 B.I.a)	F 21.2%	M 2%, E 19.2%	C1 19.2%
II.a)	F 13.2%	M 2%, E 11.2%	C1 11.2%
20.01 A.	F 2%	M,D 2%	C1 —
B.I.	F 19.6%	M,D 2%	C1 17.6%
II.	F 19.6%	M,D 2%	C1 17.6%
20.02 A.I.	F 21.4%	M,D 3%	C1 18.4%
II.	F 20.4%	M,D 2%	C1 18.4%
B.I.	F 17.4%	M,D 3%	C1 14.4%
II.	F 16.4%	M,D 2%	C1 14.4%
C.I.	F 15.4%	M,D 1%	C1 14.4%
II.a)1.	F 14.4%	M —	C1 14.4%
2.	F 15.4%	M —	C1 14.4%
b)	F 16.4%	M,D 2%	C1 14.4%
D.	F 19.6%	M,D 2%	C1 17.6%
E.I.	F 19%	M,D 3%	C1 16%
II.	F 18%	M,D 2%	C1 16%
F.I.a)	F 19%	M,D 3%	C1 16%
b)	F 18%	M,D 2%	C1 16%
II.	F 17.5%	M 1.5%, E 16%	C1 16%

SCHEDULE 2—continued

1	2	3	4
20.02 G.I.	F 21.2%	M,D 2%	C1 19.2%
II.a)1.	F 22.2%	M,D 3%	C1 19.2%
2.	F 22.2%	M,D 3%	C1 19.2%
b)1.	F 21.2%	M,D 2%	C1 19.2%
2.	F 21.2%	M,D 2%	C1 19.2%
H.I.a)1.	F 19.6%	M,D 2%	C1 17.6%
2.	F 19.6%	M,D 2%	C1 17.6%
b)	F 20.6%	M,D 3%	C1 17.6%
		E 17.6%	
c)	F 20.6%	M,D 3%	C1 17.6%
d)	F 19.6%	M 2%	C1 17.6%
		E 17.6%	
e)	F 20.6%	M,D 3%	C1 17.6%
II.a)	F 19.6%	M 2%	C1 17.6%
		E 17.6%	
b)	F 19.6%	M,D 2%	C1 17.6%
c)	F 19.6%	M,D 2%	C1 17.6%
20.03 A.I.	F 20.8% plus £0.3149 per 100 kg	M,D £0.3149 per 100 kg	C1 20.8%
II.	F 23.8%	M,D 3%	C1 20.8%
B.I.	F 20.8% plus £0.3149 per 100 kg	M,D £0.3149 per 100 kg	C1 20.8%
II.	F 23.8%	M,D 3%	C1 20.8%
20.04 A.	F 2%	M,D 2%	C1 20%
B.I.a)	F 20% plus £0.1476 per 100 kg	M,D £0.1476 per 100 kg	C1 20%
b)1.	F 22%	M,D 2%	C1 20%
2.	F 24%	M,D 4%	C1 20%
c)	F 22%	M,D 2%	C1 20%
II.a)	F 20% plus £0.1476 per 100 kg	M,D £0.1476 per 100 kg	C1 20%
b)1.	F 22%	M,D 2%	C1 20%
2.	F 24%	M,D 4%	C1 20%
c)	F 22%	M,D 2%	C1 20%
20.05 A.I.	F 26%	M,D 2%	C1 24%
II.	F 26%	M,D 2%	C1 24%
B.I.	F 23.6%	M,D 2%	C1 21.6%
II.	F 23.6%	M,D 2%	C1 21.6%
III.	F 23.6%	M,D 2%	C1 21.6%
C.I.a)	F 26%	M,D 2%	C1 24%
b)	F 26%	M,D 2%	C1 24%
II.	F 26%	M,D 2%	C1 24%
III.	F 26%	M,D 2%	C1 24%
20.06 A.I.	F 13.5%	M 1.5%	C1 12%
		E 12%	
II.	F 15.1%	M 1.5%	C1 13.6%
		E 13.6%	
B.I.a)	F 27.6%	M,D 2%	C1 25.6%
b)1.aa)	F 25.6% plus £0.1082 per 100 kg	M,D £0.1082 per 100 kg	C1 25.6%
bb)	F 25.6% plus £0.1082 per 100 kg	M,D £0.1082 per 100 kg	C1 25.6%
2.aa)	F 25.6% plus £0.1082 per 100 kg	M,D £0.1082 per 100 kg	C1 25.6%
bb)	F 25.6% plus £0.1082 per 100 kg	M,D £0.1082 per 100 kg	C1 25.6%
c)1.	F 28.6%	M,D 3%	C1 25.6%
2.	F 28.6%	M,D 3%	C1 25.6%

1	2	3	4
20.06 B.I.d)1.aa)11.	F 26.8%	M,D 1.2%	C1 25.6%
22.	F 28%	M,D 2.4%	C1 25.6%
bb)11.aaa)	F 26.8%	M,D 1.2%	C1 25.6%
bbb)	F 25.6%	M —	C1 25.6%
22.aaa)	F 28%	M,D 2.4%	C1 25.6%
bbb)	F 28.6%	M,D 3%	C1 25.6%
33.aaa)	F 28%	M,D 2.4%	C1 25.6%
bbb)	F 25.6%	M —	C1 25.6%
2.aa)11.	F 26.8%	M,D 1.2%	C1 25.6%
22.	F 28%	M,D 2.4%	C1 25.6%
bb)11.aaa)	F 26.8%	M,D 1.2%	C1 25.6%
bbb)	F 25.6%	M —	C1 25.6%
22.aaa)	F 28%	M,D 2.4%	C1 25.6%
bbb)	F 28.6%	M,D 3%	C1 25.6%
33.aaa)	F 28%	M,D 2.4%	C1 25.6%
bbb)	F 25.6%	M —	C1 25.6%
e)1.aa)	F 25.6% plus £0.0541 per 100 kg	M,D £0.0541 per 100 kg	C1 25.6%
bb)11.	F 28.6%	M,D 3%	C1 25.6%
22.	F 27.6%	M,D 2%	C1 25.6%
cc)	F 25.6%	M —	C1 25.6%
dd)11.	F 25.6%	M —	C1 25.6%
22.	F 28.6%	M,D 3%	C1 25.6%
ee)	F 25.6% plus £0.0934 per 100 kg	M,D £0.0934 per 100 kg	C1 25.6%
ff)11.	F 25.6%	M —	C1 25.6%
22.	F 25.6%	M —	C1 25.6%
33.	F 27.1%	M,D 1.5%	C1 25.6%
gg)	F 28.6%	M,D 3%	C1 25.6%
hh)11.	F 28.6%	M,D 3%	C1 25.6%
22.	F 28.6%	M,D 3%	C1 25.6%
2.aa)	F 25.6% plus w.i.l. of 5% or £0.0688 per 100 kg	M,D 5% or £0.0688 per 100 kg, w.i.l.	C1 25.6%
bb)11.	F 25.6%	M —	C1 25.6%
22.	F 28.6%	M,D 3%	C1 25.6%
cc)	F 25.6%	M —	C1 25.6%
dd)11.	F 25.6%	M —	C1 25.6%
22.	F 28.6%	M,D 3%	C1 25.6%
ee)	F 28.6%	M,D 3%	C1 25.6%
ff)11.	F 25.6%	M —	C1 25.6%
22.	F 25.6%	M —	C1 25.6%
33.	F 27.1%	M,D 1.5%	C1 25.6%
gg)	F 25.6% plus £0.2952 per 100 kg	M,D £0.2952 per 100 kg	C1 25.6%
hh)11.	F 28.6%	M,D 3%	C1 25.6%
22.	F 28.6%	M,D 3%	C1 25.6%
f)1.aa)	F 25.6% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 25.6%
bb)11.	F 25.6%	M —	C1 25.6%
22.	F 25.6% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 25.6%
cc)	F 28.6%	M,D 3%	C1 25.6%
2.aa)	F 25.6% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 25.6%
bb)11.	F 25.6%	M —	C1 25.6%
22.	F 25.6% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 25.6%
cc)	F 28.6%	M,D 3%	C1 25.6%

SCHEDULE 2—continued

1	2	3	4
20.06 B.II.a)1.	2%	M,D	2%
2.	F 16%	M	—
3.aa)	F 16.8%	M	—
bb)	F 16.8%	M	—
cc)	F 18.3%	M,D	1.5%
4.	F 20.6%	M,D	3%
5.aa)	F 17.6% plus £0-1082 per 100 kg	M,D	£0-1082 per 100 kg
bb)	F 17.6% plus £0-1082 per 100 kg	M,D	£0-1082 per 100 kg
6.aa)	F 18.4%	M,D	2.4%
bb)	F 18.4%	M,D	2.4%
7.aa)11.	F 18.8%	M,D	1.2%
22.	F 20%	M,D	2.4%
bb)11.	F 18.8%	M,D	1.2%
22.	F 20%	M,D	2.4%
8.aa)	F 17.6% plus £0-0541 per 100 kg	M,D	£0-0541 per 100 kg
bb)11.aaa)	F 19.6%	M,D	2%
bbb)	F 20.6%	M,D	3%
22.	F 19.6%	M,D	2%
cc)	F 17.6%	M	—
dd)11.	F 17.6%	M	—
22.	F 20.6%	M,D	3%
ee)	F 17.6% plus £0-0934 per 100 kg	M,D	£0-0934 per 100 kg
ff)	F 19.1%	M	1.5%
gg)11.	F 17.6%	E	17.6%
22.	F 17.6%	M	—
33.	F 19.1%	M,D	1.5%
hh)	F 20.6%	M,D	3%
ijj)11.	F 20.6%	M,D	3%
22.	F 20.6%	M,D	3%
9.aa)11.	F 16.8% plus £0-0590 per 100 kg	M,D	£0-0590 per 100 kg
22.aaa)	F 16.8%	M	—
bbb)	F 16.8% plus £0-0590 per 100 kg	M,D	£0-0590 per 100 kg
33.	F 19.8%	M,D	3%
bb)11.	F 17.6% plus £0-0590 per 100 kg	M,D	£0-0590 per 100 kg
22.	F 20.6%	M,D	3%
b)1.	F 2%	M,D	2%
2.	F 16%	M	—
3.aa)	F 17.6%	M	—
bb)	F 17.6%	M	—
cc)	F 19.1%	M,D	1.5%
4.	F 22.2%	M,D	3%
5.aa)	F 19.2% plus £0-1082 per 100 kg	M,D	£0-1082 per 100 kg
bb)	F 19.2% plus £0-1082 per 100 kg	M,D	£0-1082 per 100 kg
6.aa)	F 20%	M,D	2.4%
bb)	F 20%	M,D	2.4%

1	2	3	4
20.06 B.II.b)7.aa)11.	F 20.4%	M,D 1.2%	C1 19.2%
22.	F 21.6%	M,D 2.4%	C1 19.2%
bb)11.	F 20.4%	M,D 1.2%	C1 19.2%
22.	F 21.6%	M,D 2.4%	C1 19.2%
8.aa)	F 19.2% plus £0.0541 per 100 kg	M,D £0.0541 per 100 kg	C1 19.2%
bb)11.aaa)	F 21.2%	M,D 2%	C1 19.2%
bbb)	F 22.2%	M,D 3%	C1 19.2%
22.	F 21.2%	M,D 2%	C1 19.2%
cc)	F 19.2%	M —	C1 19.2%
dd)11.	F 19.2%	M —	C1 19.2%
22.	F 22.2%	M,D 3%	C1 19.2%
ee)	F 19.2% plus £0.0934 per 100 kg	M,D £0.0934 per 100 kg	C1 19.2%
ff)	F 20.7%	M 1.5% E 19.2%	C1 19.2%
gg)11.	F 19.2%	M —	C1 19.2%
22.	F 19.2%	M —	C1 19.2%
33.	F 20.7%	M,D 1.5%	C1 19.2%
hh)	F 22.2%	M,D 3%	C1 19.2%
ijj)11.	F 22.2%	M,D 3%	C1 19.2%
22.	F 22.2%	M,D 3%	C1 19.2%
9.aa)11.	F 17.6% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 17.6%
22.aaa)	F 17.6%	M —	C1 17.6%
bbb)	F 17.6% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 17.6%
33.	F 20.6%	M,D 3%	C1 17.6%
bb)11.	F 19.2% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 19.2%
22.	F 22.2%	M,D 3%	C1 19.2%
c)1.aa)	F 13.6%	M —	C1 13.6%
bb)11.	F 15.2%	M —	C1 15.2%
22.	F 18.2%	M,D 3%	C1 15.2%
cc)	F 19.8%	M,D 3%	C1 16.8%
dd)11.	F 18.4% plus w.i.l. of 5% or £0.0688 per 100 kg	M,D 5% or £0.0688 per 100 kg, w.i.l.	C1 18.4%
22.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 21.4%	M,D 3%	C1 18.4%
33.	F 20.4%	M,D 2%	C1 18.4%
44.	F 18.4%	M —	C1 18.4%
55.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 21.4%	M,D 3%	C1 18.4%
66.	F 21.4%	M,D 3%	C1 18.4%
77.	F 19.9%	M 1.5% E 18.4%	C1 18.4%
88.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 18.4%	M —	C1 18.4%
ccc)	F 19.9%	M,D 1.5%	C1 18.4%
99.	F 18.4% plus £0.1082 per 100 kg	M,D £0.1082 per 100 kg	C1 18.4%
1010.	F 18.4% plus £0.2952 per 100 kg	M,D £0.2952 per 100 kg	C1 18.4%
1111.aaa)	F 21.4%	M,D 3%	C1 18.4%
bbb)	F 21.4%	M,D 3%	C1 18.4%
ee)11.	F 18.4% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 18.4%

SCHEDULE 2—continued

1	2	3	4
20.06 B.II.c)1.ee)22.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 18.4% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 18.4%
33.	F 21.4%	M,D 3%	C1 18.4%
2.aa)	F 19.8%	M,D 3%	C1 16.8%
bb)11.	F 18.4% plus w.i.l. of 5% of £0.0688 per 100 kg	M,D 5% or £0.0688 per 100 kg, w.i.l.	C1 18.4%
22.	F 18.4%	M —	C1 18.4%
33.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 21.4%	M,D 3%	C1 18.4%
44.	F 20.4%	M,D 2%	C1 18.4%
55.	F 18.4%	M —	C1 18.4%
66.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 21.4%	M 3%	C1 18.4%
77.	F 21.4%	M,D 3%	C1 18.4%
88.	F 19.9%	M 1.5% E 18.4%	C1 18.4%
99.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 18.4%	M —	C1 18.4%
ccc)	F 19.9%	M,D 1.5%	C1 18.4%
1010.	F 18.4%	M —	C1 18.4%
1111.	F 18.4% plus £0.1082 per 100 kg	M,D £0.1082 per 100 kg	C1 18.4%
1212.	F 18.4% plus £0.2952 per 100 kg	M,D £0.2952 per 100 kg	C1 18.4%
1313.	F 18.4% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 18.4%
1414.aaa)	F 18.4%	M —	C1 18.4%
bbb)	F 18.4% plus £0.0590 per 100 kg	M,D £0.0590 per 100 kg	C1 18.4%
1515.aaa)	F 21.4%	M,D 3%	C1 18.4%
bbb)	F 21.4%	M,D 3%	C1 18.4%
20.07 A.I.a)1.aa)	F 42%	M,D 2%	C1 40%
bb)	F 50%	M,D 2%	C1 50%
b)1.aa)	F 42%	M,D 2%	C1 40%
bb)	F 50%	M,D 2%	C1 50%
II.a)1.	F 35.6%	M,D 2%	C1 33.6%
2.	F 35.6%	M,D 2%	C1 33.6%
b)1.aa)	F 35.6%	M,D 2%	C1 33.6%
bb)	F 35.6%	M,D 2%	C1 33.6%
2.aa)	F 35.6%	M,D 2%	C1 33.6%
bb)	F 35.6%	M,D 2%	C1 33.6%
III.a)1.aa)11.	F 33.6%	M —	C1 33.6%
22.	F 34.2%	M,D 0.6%	C1 33.6%
bb)11.	F 36.6%	M,D 3%	C1 33.6%
22.	F 37.2%	M,D 3.6%	C1 33.6%
2.	F 34.6%	M,D 1%	C1 33.6%
3.	F 35.6%	M,D 2%	C1 33.6%
4.	F 35.6%	M,D 2%	C1 33.6%
b)1.aa)11.	F 34.2%	M,D 0.6%	C1 33.6%
22.	F 37.2%	M,D 3.6%	C1 33.6%
bb)	F 34.6%	M,D 1%	C1 33.6%
cc)	F 35.6%	M,D 2%	C1 33.6%
dd)	F 35.6%	M,D 2%	C1 33.6%
2.aa)11.aaa)	F 33.6%	M —	C1 33.6%
bbb)	F 34.2%	M 0.6%	C1 33.6%
22.aaa)	F 36.6%	M,D 3%	C1 33.6%
bbb)	F 37.2%	M,D 3.6%	C1 33.6%

1	2	3	4
20.07 A.iii.b)2.bb)	F 34.6%	M,D 1%	CI 33.6%
cc)	F 35.6%	M,D 2%	CI 33.6%
dd)	F 35.6%	M,D 2%	CI 33.6%
B.I a)1.aa)11.aaa)	F 24.4%	M,D 2%	CI 22.4%
bbb)	F 28%	M,D 2%	CI 28%
bb)11.aaa)	F 24.4%	M,D 2%	CI 22.4%
bbb)	F 28%	M,D 2%	CI 28%
2.aa)	F 21.2%	M,D 2%	CI 19.2%
bb)	F 22%	M,D 2%	CI 20%
3.	F 22%	M,D 2%	CI 20%
b)1.aa)11.aaa)	F 24.4%	M,D 2%	CI 22.4%
bbb)	F 28%	M,D 2%	CI 28%
bb)11.aaa)	F 24.4%	M,D 2%	CI 22.4%
bbb)	F 28%	M,D 2%	CI 28%
2.aa)	F 21.2%	M,D 2%	CI 19.2%
bb)	F 21.2%	M,D 2%	CI 19.2%
cc)	F 22%	M,D 2%	CI 20%
3.aa)	F 21.2%	M,D 2%	CI 19.2%
bb)	F 21.2%	M,D 2%	CI 19.2%
cc)	F 22%	M,D 2%	CI 20%
4.aa)	F 22%	M,D 2%	CI 20%
bb)	F 22%	M,D 2%	CI 20%
11.a)1.aa)	F 15.2%	M —	CI 15.2%
bb)	F 15.8%	M,D 0.6%	CI 15.2%
2.aa)	F 12%	M —	CI 12%
bb)	F 12.6%	M,D 0.6%	CI 12%
3.aa)11.aaa)	F 14.4%	M —	CI 14.4%
bbb)	F 15%	M,D 0.6%	CI 14.4%
22.aaa)	F 17.4%	M,D 3%	CI 14.4%
bbb)	F 18%	M,D 3.6%	CI 14.4%
bb)11.	F 15.2%	M —	CI 15.2%
22.	F 18.2%	M,D 3%	CI 15.2%
4.aa)	F 16.2%	M,D 1%	CI 15.2%
bb)	F 17%	M,D 1%	CI 16%
5.aa)	F 17%	M,D 1%	CI 16%
bb)	F 17.8%	M,D 1%	CI 16.8%
6.aa)11.	F 18.8%	M,D 2%	CI 16.8%
22.	F 18.8%	M,D 2%	CI 16.8%
bb)11.	F 19.6%	M,D 2%	CI 17.6%
22.	F 19.6%	M,D 2%	CI 17.6%
7.aa)11.	F 17.2%	M,D 2%	CI 15.2%
22.	F 18%	M,D 2%	CI 16%
bb)11.	F 18.8%	M,D 2%	CI 16.8%
22.	F 19.6%	M,D 2%	CI 17.6%
b)1.aa)	F 15.8%	M,D 0.6%	CI 15.2%
bb)11.	F 15.2%	M —	CI 15.2%
22.	F 15.8%	M,D 0.6%	CI 15.2%
2.aa)	F 12.6%	M,D 0.6%	CI 12%
bb)11.	F 12%	M —	CI 12%
22.	F 12.6%	M,D 0.6%	CI 12%
3.aa)	F 15%	M,D 0.6%	CI 14.4%
bb)11.	F 14.4%	M —	CI 14.4%
22.	F 15%	M,D 0.6%	CI 14.4%
cc)	F 15.2%	M —	CI 15.2%
4.aa)11.	F 15%	M,D 0.6%	CI 14.4%
22.	F 18%	M,D 3.6%	CI 14.4%
bb)11.aaa)	F 14.4%	M —	CI 14.4%
bbb)	F 15%	M,D 0.6%	CI 14.4%
22.aaa)	F 17.4%	M,D 3%	CI 14.4%
bbb)	F 18%	M,D 3.6%	CI 14.4%
cc)11.	F 15.2%	M —	CI 15.2%
22.	F 18.2%	M,D 3%	CI 15.2%
5.aa)	F 16.2%	M,D 1%	CI 15.2%
bb)	F 16.2%	M,D 1%	CI 15.2%
cc)	F 17%	M,D 1%	CI 16%

SCHEDULE 2—continued

1	2	3	4
20.07 B.II.b)6.aa)	F 17%	M,D 1%	C1 16%
bb)	F 17%	M,D 1%	C1 16%
cc)	F 17.8%	M,D 1%	C1 16.8%
7.aa)11.	F 18.8%	M,D 2%	C1 16.8%
22.	F 18.8%	M,D 2%	C1 16.8%
bb)11.	F 18.8%	M,D 2%	C1 16.8%
22.	F 18.8%	M,D 2%	C1 16.8%
cc)11.	F 19.6%	M,D 2%	C1 17.6%
22.	F 19.6%	M,D 2%	C1 17.6%
8.aa)11.	F 17.2%	M,D 2%	C1 15.2%
22.	F 17.2%	M,D 2%	C1 15.2%
33.	F 18%	M,D 2%	C1 16%
bb)11.	F 18.8%	M,D 2%	C1 16.8%
22.	F 18.8%	M,D 2%	C1 16.8%
33.	F 19.6%	M,D 2%	C1 17.6%

SCHEDULE 3

Article 3(3)

PART IV

SPECIAL RATES FOR GOODS OF PORTUGAL

Tariff Heading	Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1	2	3	4
02.04 C.I.a)		—	2%
03.01 B.I.q)	Barbel mullet and rock mullet; sea perch and sea dace; sole	2%	2%
03.03 B.I.b)1.aa)11.		—	—
22.		3%	3%
bb)11.		6%	6%
22.		2%	2%
IV.a)4.	} Clams or cockles (Scrobicularia plana)	6%	6%
b)2.aa)		6%	6%
07.01 A.II.a)	1 January to last day of February	W.i.g. of 8% plus £0.0131 per 100 kg, or £0.0196 per 100 kg	W.i.g. of 8% plus £0.0131 per 100 kg, or £0.0196 per 100 kg
M.I.b)	1 January to last day of February	W.i.g. of 0.8% plus 0.80 UA per 100 kg, or 5.2% 6.3%	W.i.g. of 0.8% plus 0.80 UA per 100 kg, or 5.2% 6.3%
S.			
07.04 B.I.		12.5%	12.5%
II.		W.i.g. of 12% plus £0.7770 per 100 kg, or £0.8267 per 100 kg	W.i.g. of 12% plus £0.7770 per 100 kg, or £0.8267 per 100 kg
III.		12.8%	13.9%
IV.		12%	12.8%
V.a)		15%	15%
b)		13.9%	13.9%
VI.a)		15%	15%
b)		13.9%	13.9%

Tariff Heading	Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1	2	3	4
07.05 A.I.a)		1.8% plus w.i.g. of 1% or £0.0738 per 100 kg	1.7% plus w.i.g. of 2% or £0.1476 per 100 kg
b)1.		2.2%	2.2%
2.		2.8%	2.8%
c)		2.2%	2.2%
d)		2.2%	2.2%
II.		1.3%	1.3%
III.		2.5%	2.5%
B.I.a)		3.3%	3.3%
b)		1.8% plus w.i.g. of 1% or £0.0738 per 100 kg	1.7% plus w.i.g. of 2% or £0.1476 per 100 kg
c)1.		2.2%	2.2%
2.		2.8%	2.8%
d)		2.2%	2.2%
e)		2.2%	2.2%
II.		1.3%	1.3%
III.		2.5%	2.5%
08.03 A.		3.9%	4.9%
B.		W.i.g. of 5.6% plus £0.0826 per 100 kg, or £0.1181 per 100 kg	W.i.g. of 5.6% plus £0.0826 per 100 kg, or £0.1181 per 100 kg
08.04 A.I.a)1.aa)	1 January to 31 Jan- uary	9%	9%
bb)	1 February to 31 March	W.i.g. of 7.2% plus £0.1377 per 100 kg, or £0.2755 per 100 kg	W.i.g. of 7.2% plus £0.1377 per 100 kg, or £0.2755 per 100 kg
08.05 B.		4%	4%
E.		1.2%	1.2%
G.II.	Pignolia nuts	2%	3.2%
08.08 A.II	1 January to last day of February and 1 October to 31 December	11.2%	11.2%
12.07 A.		1.2%	2.4%
B.		0.8%	1.6%
C.		1.2%	2.4%
12.08 A.		4.2%	4.2%
B.II.		4.5%	4.5%
13.03 B.I.a)		13.4%	15.4%
II.a)		7.8%	9.8%
15.04 A.I.		2.4%	4.8%
16.03 B.II.		—	2%
C.II.		—	2%
16.04 A.		—	6%
B.		—	5.6%
C.I.		—	2%
II.a)		—	1%
b)		—	2%

SCHEDULE 3—continued

Tariff Heading	Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1	2	3	4
16.04 D.		12%	14%
E.		13.4%	15.4%
F.I.		10%	12%
II.		10%	12%
III.	a) Bonito (<i>Sarda</i> sp.p) and mackerel	10%	12%
	b) Anchovies	14%	16%
G.I.		—	2%
II.a)		—	1%
b)		—	2%
16.05 A.I.		—	2%
II.		—	6%
B.I.		—	3%
II.a)		—	1.5%
b)1.		—	2%
2.		—	6%
III.		—	1.5%
IV.		—	2%
20.01 B.I.	Cauliflowers	13.7%	13.7%
II.	Cucumbers and sweet peppers	9.8%	9.8%
20.02 C.I.		12.8%	12.8%
II.a)1.		10%	12.6%
2.		11%	11%
b)		12%	12%
F.II.		8%	9.5%
H.I.e)	Sweet peppers	14.4%	14.4%
II.c)	Sweet peppers	13.7%	13.7%
23.01 B.		—	1.6%
23.07 A.I.		—	2%

SCHEDULE 4

Article 4(1) (b) and (c)

07.06 A.I.
07.06 A.II.a)
07.06 A.II.b)
11.06 A.I.
11.06 A.II.
11.06 B.I.a)
11.06 B.I.b)
11.06 B.II.a)
11.06 B.II.b)
11.08 A.V.a)
11.08 A.V.b)
11.08 A.V.c)
11.08 A.V.d)
11.08 A.V.e)

Article 5

SCHEDULE 5

PART II

GOODS OF COUNTRIES IN PART I NOT EXEMPT FROM IMPORT DUTY

Tariff Heading

- 07.01 B. to E. (inclusive)
 G.I. to G.III. (inclusive)
 G.IV. All goods of this subheading except radish (*raphanus sativus*) known as "Mooli"
 H. to M. (inclusive)
 O. to R. (inclusive)
- 08.02 C.
- 08.03
- 08.04 A.I.
 B.
- 08.05 A.II.
 B. to E. (inclusive)
 G.
- 08.06
- 08.07
- 08.08 A.
 C. and D.
 F.I. to III. (inclusive)
 F.IV. All goods of this subheading except passion fruit

Article 6

SCHEDULE 6

ORDERS REVOKED

PART I

Orders	Reference
The Import Duties (Cyprus) (Reductions) Order 1975	S.I. 1975/2075 (1975 III, p. 7630)
The Import Duties (Malta) Order 1976	S.I. 1976/719 (1976 II, p. 1911)
The Import Duties (General) (No. 9) Order 1976	S.I. 1976/2014 (1976 III, p. 5585)

PART II

Orders	Reference
The Import Duties (General) (No. 5) Order 1975	S.I. 1975/1744 (1975 III, p. 5912)
The Import Duties (General) (No. 8) Order 1975	S.I. 1975/2073 (1975 III, p. 7617)
The Import Duties (General) (No. 10) Order 1975	S.I. 1975/2203 (1975 III, p. 8273)
The Import Duties (General) (No. 1) Order 1976	S.I. 1976/125 (1976 I, p. 356)
The Import Duties (General) (No. 2) Order 1976	S.I. 1976/370 (1976 I, p. 1017)
The Import Duties (General) (No. 3) Order 1976	S.I. 1976/912 (1976 II, p. 2356)
The Import Duties (General) (No. 4) Order 1976	S.I. 1976/1012 (1976 II, p. 2652)
The Import Duties (General) (No. 5) Order 1976	S.I. 1976/1017 (1976 II, p. 2659)
The Import Duties (General) (No. 7) Order 1976	S.I. 1976/1677 (1976 III, p. 4511)

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1977 or such later dates as are specified in Article 1, further amends the Import Duties (General) (No. 5) Order 1975 ("the principal Order") which sets out the United Kingdom Customs Tariff and the protective import duties chargeable in accordance with it.

Article 3(1) provides for certain amendments to the tariff nomenclature and the section and chapter notes as set out in Schedule 1, and for the metrication of the tariff in the meat sector.

Article 3(2) and Schedule 2 provide for the penultimate moves in the rates of duty chargeable on horticultural goods due on 1st January 1977 in accordance with Article 59 of the Act annexed to the Treaty of Accession. In relation to imports from countries outside the European Communities, these moves reduce by a further 20% (making a total reduction of 80%) the difference between the rate of duty applied in the United Kingdom on 1st January 1972 ("the basic duty") and the rates of duty in the Common Customs Tariff (CCT) of the European Economic Community. In relation to imports from other member States of the Community, the moves reduce the basic duty by a further 20% making a total reduction of 80%.

Article 3(3) and (4) amend the special rates of import duty for goods of Portugal and Iceland.

Article 4(1) and (2) provide for the Customs Tariff 1959 (the nomenclature of the United Kingdom Customs Tariff) and for the full rates of import duty (if any) charged by the principal Order to cease to have effect for certain goods from certain dates on which, by virtue of section 5 of the European Communities Act 1972, the "relevant date" is reached after which Community customs duties become chargeable in accordance with that Section. The relevant dates are 4th April 1977 for beef and veal products listed in the Schedule to the Import Duties (General) (No. 2) Order 1976, 1st August 1977 for certain cereal products (not liable to import duty) listed in Schedule 4 to this Order and 1st July 1977 for most other goods liable to import duty apart from horticultural products. The Customs Tariff 1959 is retained in respect of goods of Chapter 24 (tobacco) and goods of Papua New Guinea as special arrangements apply in respect of these goods under Articles 38 and 116 of the Act annexed to the Treaty of Accession.

Article 4(3) provides that from the dates on which the full rates of duty cease to be charged by the principal Order so also shall any preferential rates of import duty or exemptions or reliefs from import duty provided for by any Order made by the Treasury under the Import Duties Act 1958 or section 1 of the Finance Act 1971 cease to apply (including Articles 4 to 10 of the principal Order).

Article 4(4) provides that the provisions of Article 7(2) and (3) of the principal Order shall cease to apply to goods of Cyprus and Malta after 30th June 1977, up to which date, in accordance with agreements between those countries and the European Economic Community, they are entitled to retain the preferential arrangements in force before the dates of the agreements (in general these were the C2 rates or, in certain circumstances, the S rates).

Article 4(5) provides that from 1st July 1977, Article 9 and Schedule 6 of the principal Order, which provide special rates of duty for certain wines, shall cease to have effect.

Article 5 provides from 1st July 1977 for a new Part II of Schedule 5 to the principal Order, to cover only horticultural products.

Article 6 provides for revocation of the principal Order at the end of 1977 and for revocation of certain other Orders no longer required. As from 1st January 1978 Community customs duties on horticultural products become chargeable in accordance with section 5 of the European Communities Act 1972.

SI 1976/2077
ISBN 0-11-062077-1

