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 STATUTORY INSTRUMENTS
 

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1976 No. 2096

## CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)  
(No. 26) Order 1976**

*Made* - - - - - 6th December 1976

*Laid before the House  
of Commons* - - - 8th December 1976

*Coming into Operation* 1st January 1977

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. 26) Order 1976 and shall come into operation on 1st January 1977.

(2) In this Order—

a reference to a heading is a reference to a heading of the Customs Tariff 1959;

“the relevant date” in relation to any goods specified in column 2 of Schedule 1, 2 or 3 hereto means 30th June 1977 or, where an earlier date is 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 which fall within a heading specified in column 1 of Schedule 1, 2 or 3 hereto and 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).

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(a) 1958 c. 6.  
(d) 1889 c. 63.

(b) 1972 c. 68.

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

(e) O.J. No. L42, 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 specified in column 1 of Schedule 1 or 2 hereto and 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 no entry appears in the said column 3 in relation to them, no reduction in duty applies by virtue of this Article.

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

*Cyprus, Egypt*

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

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

(2) If no entry appears in column 4 or 5 of Schedule 1 in relation to goods of a description specified in column 2 thereof no reduction in duty applies by virtue of this Article to goods of that description originating in Cyprus or Egypt.

*Algeria, Greece, Morocco, Tunisia and Turkey*

5.—(1) Subject to the provisions of paragraph (2) of this Article, up to and including the relevant date, no import duty shall be charged on goods which fall within a heading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof if the goods originate in Algeria, Greece, Morocco or Tunisia.

(2) The exemptions provided for by paragraph (1) of this Article shall not apply to goods falling within heading 06.02 or to goods which originate in Greece and are of a description specified in column 2 of Schedule 1 hereto followed by the letters "ECSC".

(3) Up to and including the relevant date, in the case of goods which fall within heading 06.02 and are of the following description namely "Ros multiflora stocks", import duty shall be charged at the rate of 5.2%, if the goods originate in Morocco or Tunisia.

(4) Up to and including the relevant date, any import duty for the time being chargeable on goods which fall within the heading specified in column 1 of Schedule 2 hereto and are of the description specified in column 2 thereof shall be charged at the rate shown in column 4 thereof in relation to the description if the goods originate in Turkey.

*Origin Provisions*

6. For the purposes of Articles 4 and 5 above goods shall be regarded as originating:

- (a) in Algeria, if they are to be so regarded under the Interim Agreement, signed on 26th April 1976, between the European Economic Community and Algeria(a);
- (b) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus (b);
- (c) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(c);
- (d) in Greece if they are to be regarded as being in free circulation in Greece under Article 7 of the Agreement, signed on 9th July 1961, establishing an association between the European Economic Community and Greece(d) as modified by the Additional Protocol, signed on 28th April 1975, between the European Economic Community and Greece(e);
- (e) in Morocco if they are to be so regarded under the Interim Agreement, signed on 27th April 1976, between the European Economic Community and Morocco(f);
- (f) in Tunisia if they are to be so regarded under the Interim Agreement, signed on 25th April 1976, between the European Economic Community and Tunisia(g);
- (g) in Turkey if they are to be so regarded or are to be regarded as in free circulation in Turkey under—
  - (i) the Additional Protocol to the Agreement establishing an Association between the European Economic Community and Turkey(h) or
  - (ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73(i).

*Miscellaneous*

7.—(1) Articles 4 and 5 above 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 or of a particular country or area or otherwise.

- (a) The Agreement is annexed to Regulation (EEC) 1287/76 (O.J. No. L141, 28.5.76).
- (b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.73, p.1).
- (c) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.73, p.1).
- (d) The Agreement is annexed to Regulation (EEC) 63/106 (O.J. No. 26, 18.2.1963, p.293/63).
- (e) See O.J. No. 123, 15.5.1975, p.1.
- (f) The Agreement is annexed to Regulation (EEC) 1288/76 (O.J. No. L141, 28.5.76).
- (g) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.76).
- (h) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p.1).
- (i) O.J. No. L59, 5.3.1973, p.73

(2) Any description of goods in column 2 of Schedule 1, 2 or 3 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, provided that the Additional Note to Chapter 29 shall not apply for the purposes of classification.

(3) 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.

(4) 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 the reference to it in this Order shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

(5) The abbreviations used in Schedule 1 hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 11(5) of the Import Duties (General) (No. 5) Order 1975(a).

*J. Dormand,*

*T. E. Graham,*

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

6th December 1976.

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

(NOTE: Where no rate of duty is shown in column 3 there is no reduction in the full rate and where no rate is shown in columns 4 and 5 there is no reduction in the case of goods of Egypt or Cyprus as such.)

**GOODS SUBJECT TO TEMPORARY REDUCTION IN OR  
EXEMPTION FROM IMPORT DUTY**

**SCHEDULE 1**

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
06.02	Rosa multiflora stocks ... ..	13	—	—
29.02	Ethylbenzyl chloride, mixed isomers ...	14.4	4.3	6.4
29.04	Octanol, mixed primary isomers, for the manufacture of ester-based synthetic lubricants ... ..	15.8	4.7	7.1
29.35	3,6-Dichloropyridine-2-carboxylic acid	10.4	3.1	4.6
	5-Ethyl-5,8-dihydro-8-oxo-1,3-dioxolo[g]- cinnoline-7-carbonitrile ... ..	10.4	3.1	4.6
	3-Oxo-21,24-dinorchol-4-eno-23,17 $\beta$ - lactone ... ..	10.4	3.1	4.6
	2,3,5,6-Tetrachloropyridine ... ..	10.4	3.1	4.6
31.02	Ammonium sulphate ... ..	8	2.4	3.6
73.12	Steel strip in coils, cold-rolled and edge- sheared but not plated, and having on one or both sides a mirror finish with a specular reflectivity of not less than 40 per cent. as measured in accordance with the method of testing in British Standard 1615, appendix Q; of a width of not less than 203 millimetres and not more than 458 millimetres and a thick- ness of not less than 0.2 millimetre and not more than 1.3 millimetres... ..	—	1.9% + wig of 0.4% or £0.3069 per tonne	2.8% + wig of 0.7% or £0.4603 per tonne
	Strip of iron or steel, in coil form, coated with tin, whether or not lacquered, of a width of not less than 140 millimetres, and not more than 155 millimetres, and of a thickness of not less than 0.20 milli- metre and not more than 0.5 millimetre —tinplate (ECSC) ... .. —other ... ..	7 —	— 1.9% + wig of 0.4% or £0.3306 per tonne	— 2.8% + wig of 0.7% or £0.4960 per tonne
85.09	Sealed beam lamps comprising a reflector system, a lens system and one or more electrical light sources sealed to form an integral unit and designed to be mounted in or on the bodywork of motor vehicles ... ..	7	2.1	3.1

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
85.15	The following apparatus for use in aircraft (up to and including 28th February 1977):			
	(a) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz; ...	10	3	4.5
	(b) distance measuring apparatus for determining the slant range from aircraft to ground transponder and operating within the frequency range of 960 MHz to 1,215 MHz; ...	10	3	4.5
	(c) panel-mounted secondary surveillance radar transponder apparatus, operating within a 12 or 24 volt electrical power system, having an integral control panel and capable of interrogation at a frequency of 1,030 MHz on each of the modes A and C and replying on these modes at a frequency of 1,090 MHz; ...	10	3	4.5
	(d) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS/G.PATH); ...	10	3	4.5
	(e) very high frequency communications apparatus (VHF/COM) (receivers or combined transmitter receivers) covering a frequency band of at least 118 to 135.95 MHz with not less than 180 channels and capable of operating in areas where 50 KHz or 25 KHz channel spacing is in force, provided that the apparatus includes the very high frequency function of the apparatus specified in (d) and is capable of operating apparatus having the functions and capabilities specified in (d) but no other function or capability; ...			
	—falling within subheading AII b) ...	11	3.3	4.9
	—falling within subheading AIII b)2	—	4.2	6.3
	—falling within subheading BII ...	10	3	4.5
	being apparatus of a type approved by the Civil Aviation Authority, at the date of this Order, under Article 14(5) of the Air Navigation Order 1976, for use in aircraft of not more than 5,700 kilograms maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft			

<i>Tariff Heading</i> (1)	<i>Description</i> (2)	<i>Rates of Duty %</i>		
		<i>Full</i> (3)	<i>Cyprus</i> (4)	<i>Egypt</i> (5)
85.21	Containers for semiconductor devices, conforming to SOT 48 outline, consisting of nickel or nickel alloy lead frames nominally 1 inch square with discs of beryllia brazed to the centre thereof, with or without copper studs brazed thereto, the whole or part being gold plated ... ..	9	2.7	4

## SCHEDULE 2

<i>Tariff Heading</i> (1)	<i>Description</i> (2)	<i>Rates of Duty %</i>	
		<i>Full</i> (3)	<i>Turkey</i> (4)
29.04	Sorbitol, in aqueous solution, containing 2 per cent. or less by weight of mannitol calculated on the sorbitol content ... ..	12	3

## SCHEDULE 3

**TEMPORARY EXEMPTION FROM IMPORT DUTY ONLY IN THE  
CASE OF GOODS IN INTRA-COMMUNITY TRADE**

<i>Tariff Heading</i> (1)	<i>Description</i> (2)
07.04	Asparagus Celery Onions
20.04	Cut fruit peel
54.01	Flax sliver
70.14	Headlamp lenses for motor vehicles
73.07	Slabs of iron or steel, rolled (ECSC)
73.12	Strip of iron or steel, coated with tin, of a width not less than 304 millimetres and not more than 500 millimetres, of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre, and of a length of not more than 1016 millimetres
	Strip of iron or steel, in coil form, coated with tin, of a width of not less than 140 millimetres and not more than 500 millimetres, and of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre
73.13	Sheets of iron or steel, coated with tin, of a width exceeding 500 millimetres but not more than 966 millimetres, of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre, and of a length of not more than 1016 millimetres
	Sheets of iron or steel, in coil form, coated with tin, of a width exceeding 500 millimetres but not more than 966 millimetres, and of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre
85.22	Training simulators for use with the Milan missile

## 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 Schedule 1, 2 or 3 to this Order as from 1st January 1977 to 30th June 1977, or such earlier dates as may be there specified in relation to the goods.

There is exemption from import duties in the case of all goods in Schedule 1, 2 or 3 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 goods of Schedule 1 or 2 not satisfying those conditions, where a rate of import duty is specified in column 3, the duty is reduced to that rate instead of any higher rate which would otherwise apply, without prejudice to the cases mentioned in the following paragraphs.

In the case of goods in Schedule 1 originating in Cyprus or Egypt, reductions to lower rates of import duty in certain cases are made in accordance with the Agreements between the European Economic Community (EEC) and those countries, such reduced rates being shown in column 4 (Cyprus) and column 5 (Egypt) of the Schedule.

In the case of goods in Schedule 1 or 2 originating in Algeria, Greece, Morocco or Tunisia exemption from, or reduction to a lower rate of, import duty is provided in accordance with the Agreements between the EEC and those countries except for goods falling within subheading 06.02 originating in Algeria or Greece or for goods originating in Greece whose description in the Schedule is followed by the letters "ECSC". In the case of certain sorbitol in Schedule 2 originating in Turkey, a reduction to a lower rate of import duty is provided in accordance with the Agreement between the EEC and Turkey.

As regards the exemption for equipment for use in aircraft under heading 85.15, apparatus of a type approved by the Civil Aviation Authority is listed in Civil Aviation Publication CAP 208, Airborne Radio Apparatus Volume 2, published by Her Majesty's Stationery Office. This publication is subject to amendment, and confirmation that apparatus is of a type approved at the date of the Order should be obtained from the Civil Aviation Authority, Controllerate of National Air Traffic Services, Tels N5, Space House, 43-59 Kingsway, London WC2B 6TE.

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