

1977 No. 1499

CUSTOMS AND EXCISE

**The Import Duties (Spain) (Reductions and Exemptions)
Order 1977**

Made - - - - 6th September 1977

*Laid before the House
of Commons* - - 8th September 1977

Coming into Operation 1st October 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:—

1.—(1) This Order may be cited as the Import Duties (Spain) (Reductions and Exemptions) Order 1977 and shall come into operation on 1st October 1977.

(2) In this Order—

references to goods originating in Spain are references to goods which

- (a) are to be regarded as originating in Spain by applying the provisions of the Protocol to the Agreement, signed on 29th June 1970, between the European Economic Community and Spain(d) (relating to origin of goods) with the modification that any reference to the Community (whether as such or as a contracting party) or member States shall be construed as a reference to the United Kingdom, or
- (b) being products of a class excluded from the scope of the said Protocol are nevertheless goods of Spain consigned to the United Kingdom from Spain or if not so consigned are goods which remained under customs control in any other country through which they were moved, were not entered for home use there and underwent no operation there other than splitting into consignments or any operation for the purpose of keeping them in good condition;

references to a subheading are references to a subheading of the Customs Tariff 1959;

(a) 1958 c. 6. (b) 1972 c. 68. (c) See S.I. 1970/1537 (1970 III, p. 5293).
(d) The Agreement is annexed to Regulation (EEC) 1542/70 (O.J. No. L182, 16.8.1970, p. 1).

Article 11(5) of the Import Duties (General) (No. 5) Order 1975(a), as amended(b), shall apply as it applies in relation to the said Order.

(3) The Interpretation Act 1889(c) 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.

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

2. Subject to Article 3(1) below, up to and including 31st December 1977, in the case of goods originating in Spain which fall within a subheading specified in column 1 of Schedule 1 hereto.

(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 the entry "free" appears in the said column 3 in relation to the goods, no import duty shall be charged.

3.—(1) Where a period of time or a description of goods is specified in column 2 of Schedule 1 hereto in relation to any subheading, the exemptions from, or reductions in, duty provided for in relation to that subheading by Article 2 above shall apply only during that period or to goods of that description, as the case may be.

(2) Any description of goods in column 2 of Schedule 1 hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading of the relevant heading of the Customs Tariff 1959.

(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 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.

4. The Orders specified in Schedule 2 hereto are hereby revoked.

T. E. Graham,

David Stoddart,

6th September 1977.

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

(a) S.I. 1975/1744 (1975 III, p. 5912).
(c) 1889 c. 63.

(b) There is no relevant amending Order.

Article 2

SCHEDULE 1

Tariff Heading (1)	Description of Goods (2)	Rate of Import Duty (if any) (3)
07.01 E.		8.6%
F.III.	Broad beans	9.2%
M.I.b)	Tomatoes: 1 December to 31 December	4.8%
P.II.a)2.	Cucumbers: 1 November to 31 December	6.4%
S.		6.3%
T.III.	Parsley	10.3%
08.02 A.I.c)	Sweet oranges, fresh: 1 October to 15 October	1.9% plus £0.0412 per 100 kg
d)1.		9.6% plus £0.0412 per 100 kg
2.	Sweet oranges, fresh: 1 December to 31 December	10.2%
II.a)1.	Other oranges, fresh: 1 October to 15 October	7.2% plus £0.0412 per 100 kg
b)1.aa)		9.6% plus £0.0412 per 100 kg
bb)	Other oranges, fresh: 1 December to 31 December	10.2%
B.I.a)	Mandarins (including tan- gerines and satsumas); clementines, wilkings and other similar citrus hybrids, fresh: 1 October to 30 November	9.6% plus £0.0412 per 100 kg
b)	Mandarins (including tan- gerines and satsumas); clementines, wilkings and other similar citrus hybrids, fresh: 1 December to 31 December	10.2%
C.I.		4.8%
08.03 A.		3.9% plus £0.0413 per 100 kg
08.04 A.I.a)1.aa)	Hothouse table grapes: 15 November to 31 December	7.2%
2.aa)	Table grapes other than hothouse: 15 November to 31 December	5%
08.05 B.		4.2%
E.		1.2%
08.06 C.		6.3%
08.09 B.	Pomegranates	6.8%
08.12 A.I.		3.8%
II.		2.8% plus £0.0787 per 100 kg

Tariff Heading (1)	Description of Goods (2)	Rate of Import Duty (if any) (3)
B.		2.8%
D.		3.2%
E.		2.2%
F.I.a)		3.2%
b)		4.2%
G.I.		2.4%
II.		3.4%
13.03 B.I.a)		15.9%
II.a)		10%
20.01 B.I.		10%
II.	All goods of this subheading except gherkins	10%
20.02 A.I.	All goods of this subheading except cultivated mushrooms	11.5%
II.	All goods of this subheading except cultivated mushrooms	10.2%
C.II.a)1.	All goods of this subheading except tomato concentrate	5%
	Tomato concentrate	Free
2.	All goods of this subheading except tomato concentrate	7.1%
	Tomato concentrate	5%
b)		10%
F.I.a)		9.5%
b)		9%
II.		8.7%
H.I.a)		10%
b)		11%
c)	All goods of this subheading except carrots or mixtures	11%
d)		10%
e)	All goods of this subheading except artichoke hearts and bottoms or mixtures	11%
II.a)		10%
b)	All goods of this subheading except carrots or mixtures	10%
c)	All goods of this subheading except artichoke hearts and bottoms or mixtures	10%
20.06 B.II.a)3.cc)	Mandarin segments	7.5%
9.aa)11.		W.i.1. of (a) 16.8% plus £0.0590 per 100 kg or (b) £0.2952 per 100 kg
22.aaa)		Free
bbb)		W.i.1. of (a) 16.8% plus £0.0590 per 100 kg or (b) £0.2952 per 100 kg
33.		15%

Tariff Heading (1)	Description of Goods (2)	Rate of Import Duty (if any) (3)
bb)11.	Mandarin segments	W.i.1. of (a) 17.6% plus £0.0590 per 100 kg or (b) £0.2952 per 100 kg
22.		15%
b)3.cc)		7.5%
9.aa)11.		W.i.1. of (a) 17.6% plus £0.0590 per 100 kg or (b) £0.2952 per 100 kg
22.aaa)	Mandarin segments	Free
bbb)		W.i.1. of (a) 17.6% plus £0.0590 per 100 kg or (b) £0.2952 per 100 kg
33.	Mandarin segments	15%
bb)11.		W.i.1. of (a) 19.2% plus £0.0590 per 100 kg or (b) £0.2952 per 100 kg
22.	Mandarin segments	15%
c)1.dd)88.ccc)		7.5%
2.bb)99.ccc)	Mandarin segments	7.5%

SCHEDULE 2

Article 4

ORDERS REVOKED

ORDERS	REFERENCE
The Import Duties (Spain) (Reductions) Order 1975	S.I. 1975/2093 (1975 III, p.7786)
The Import Duties (Spain) (Reductions) (Amendment) Order 1976	S.I. 1976/510 (1976 I, p.1500)
The Import Duties (Spain) (Reductions) (Amendment No. 2) Order 1976	S.I. 1976/977 (1976 II, p.2566)
The Import Duties (Spain) (Reductions) (Amendment No. 3) Order 1976	S.I. 1976/2072 (1976 III, p.5689)

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st October 1977, implements obligations of the United Kingdom up to and including 31st December 1977, concerning import duties in respect of certain horticultural goods of Spain under the Agreement of 29th June 1970 between the European Economic Community and Spain. It provides for reductions in import duty set out in column 3 of Schedule 1 to the Order or for exemption from duty where the word "free" appears in the said column 3.

For a limited range of goods not included in the Agreement—namely cucumbers, tomatoes, table grapes, tomato concentrate, mandarin segments and fruit salad—the rates of duty are the same as those in the Import Duties (Spain) (Reductions) Order 1975 as amended, which is revoked.

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