# STATUTORY INSTRUMENTS

## 1977 No. 274

# **CUSTOMS AND EXCISE**

# The Import Duties (Temporary Reductions and Exemptions) (No. 2) Order 1977

Made -21st February 1977

Laid before the House

of Commons -23rd February 1977

Coming into Operation

1st March 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. 2) Order 1977 and shall come into operation on 1st March 1977.
- (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. The Import Duties (Temporary Reductions and Exemptions) (No. 26) Order 1976(e), as amended(f), shall be further amended as specified in the Schedule hereto.
- 3. The Import Duties (Temporary Reductions and Exemptions) (No. 27) Order 1976(g) shall be amended by substituting for Article 7 the following Article
  - "7.—(1) Up to and including 31st March 1977 no import duty shall be charged on the following goods, namely new potatoes falling within subheading 07.01 A.II.a).
  - (2) Up to and including 15th April 1977 no import duty shall be charged on the following goods, namely potatoes falling within subheading 07.01 A.III.b)2.3

Donald R. Coleman, T. E. Graham,

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

21st February 1977.

(a) 1958 c. 6 (d) 1889 c. 63 (b) 1972 c. 68. (c) See S.I. 1970/1537 (1970 III, p.5293). (e) S.I. 1976/2096 (1976 III, p. 5789). (g) S.I. 1976/2113 (1976 III, p. 5858).

(f) S.I. 1977/155 (1977 I, p. 486).

#### **SCHEDULE**

# Amendments to the Import Duties (Temporary Reductions and Exemptions) (No. 26) Order 1976

1. In Schedule 1 immediately before the entries relating to heading 29.44 there shall be inserted the following entries:

(1)	(2)	(3)	(4)	(5)
29.36	Toluene-4-sulphonamide (up to and including 2nd May 1977)	11.2	3.3	5
	Toluenesulphonamide, mixed isomers, containing not less than 50 per cent. by weight and not more than 60 per cent. by weight of toluene-4-sulphonamide (up to and including 2nd May 1977)	11.2	3.3	5

2. In Schedule 3 immediately after the entry relating to heading 20.04 there shall be inserted the following entry:

(1)	(2)				
28.14	Phosphorus pentachloride (up to and including 2nd May 1977)				

### **EXPLANATORY NOTE**

(This Note is not part of the Order.)

This Order, which comes into operation on 1st March 1977, amends the Import Duties (Temporary Reductions and Exemptions) (No. 26) Order 1976 (the principal Order) by providing up to and including 2nd May 1977 for exemptions from and reductions in import duty on certain sulphonamides falling within heading 29.36 and by providing exemption from import duty on phosphorus pentachloride up to and including 2nd May 1977 if it satisfies 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 originating in the countries referred to in the principal Order, the exemptions and reductions are made in accordance with the Agreements between the European Economic Community and those countries.

The Order also amends the Import Duties (Temporary Reductions and Exemptions) (No. 27) Order 1976 by providing exemption from import duty up to and including 31st March 1977 in the case of certain new potatoes and up to and including 15th April 1977 in the case of certain other potatoes. These potatoes are subject to total suspension of duty in the Common Customs Tariff of the European Economic Community and the exemptions are made in accordance with the United Kingdom's Community obligations.

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