

1971 No. 1882

CUSTOMS AND EXCISE

**The Import Duties (Developing Countries)
Order 1971**

<i>Made - - - -</i>	19th November 1971
<i>Laid before the House of Commons</i>	26th November 1971
<i>Coming into Operation -</i>	1st January 1972

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 1 of the Finance Act 1971(a) and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State, hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (Developing Countries) Order 1971.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 1st January 1972.

2.—(1) The provisions of this Order have effect only in relation to goods of a country specified in Part I of Schedule 1 to this Order which are consigned to the United Kingdom—

(a) from a place in that country; or

(b) in the case of goods of a country specified in column 1 of Part II of that Schedule, from the place or places specified in relation to that country in column 2 of that Part; or

(c) from an exhibition held at a place which is outside that country but to which the goods had been consigned for the purpose of being exhibited at the exhibition.

(2) In sub-paragraph (1)(c) above "exhibition" means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display, other than an exhibition, fair, show or display organized for private purposes in a shop or on business premises with a view to the sale of goods foreign to the country where the exhibition is held.

3. Until the beginning of 1st January 1973 payment shall not be required of any import duty chargeable under any heading of the Customs Tariff 1959 specified in column 1 of Schedule 2 to this Order in respect of goods specified in relation to that heading in column 2 of that Schedule.

(a) 1971 c. 68.

(b) 1889 c. 63.

4. Until the beginning of 1st January 1973 goods falling within a heading of the Customs Tariff 1959 specified in column 1 of Schedule 3 to this Order and of a description mentioned in relation to that heading in column 2 of that Schedule shall not be chargeable with import duty of an amount greater than that specified in relation thereto in column 3 of that Schedule.

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 Article 3 or Article 4 above applies shall be treated as chargeable with the same duty as if this Order had not been made.

*P. L. Hawkins,
Walter Clegg,*

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

19th November 1971.

SCHEDULE 1

DEVELOPING COUNTRIES TO WHICH ORDER APPLIES

PART I

DEVELOPING COUNTRIES

Independent States

The Kingdom of Afghanistan.	The Republic of Guatemala.
The Democratic and Popular Republic of Algeria.	The Republic of Guinea.
The Argentine Republic.	The Republic of Guyana.
The State of Bahrain.	The Republic of Haiti.
Barbados.	The Republic of Honduras.
The Republic of Bolivia.	The Republic of India.
The Republic of Botswana.	The Republic of Indonesia.
The Federative Republic of Brazil.	The Empire of Iran.
The Union of Burma.	The Republic of Iraq.
The Republic of Burundi.	The Republic of the Ivory Coast.
The Federal Republic of Cameroon.	Jamaica.
The Central African Republic.	The Hashemite Kingdom of Jordan.
Ceylon.	The Republic of Kenya.
The Republic of Chad.	The Khmer Republic.
The Republic of Chile.	The Republic of Korea.
The Republic of Colombia.	The State of Kuwait.
The People's Republic of the Congo.	The Kingdom of Laos.
The Republic of Costa Rica.	The Lebanese Republic.
The Republic of Cyprus.	The Kingdom of Lesotho.
The Republic of Dahomey.	The Republic of Liberia.
The Dominican Republic.	The Libyan Arab Republic.
The Republic of Ecuador.	The Malagasy Republic.
The Arab Republic of Egypt.	The Republic of Malawi.
The Republic of El Salvador.	Malaysia.
The Republic of Equatorial Guinea.	The Republic of Maldives.
The Empire of Ethiopia.	The Republic of Mali.
Fiji.	Malta G.C.
The Gabonese Republic.	The Islamic Republic of Mauritania.
The Republic of The Gambia.	Mauritius.
The Republic of Ghana.	The United Mexican States.
	The Kingdom of Morocco.

The Republic of Nauru.	The United Republic of Tanzania.
The Kingdom of Nepal.	The Kingdom of Thailand.
The Republic of Nicaragua.	The Togolese Republic.
The Republic of Niger.	The Kingdom of Tonga.
The Federal Republic of Nigeria.	Trinidad and Tobago.
The Republic of Pakistan.	The Tunisian Republic.
The Republic of Panama.	The Republic of Uganda.
The Republic of Paraguay.	The United Arab Emirates.
The Republic of Peru.	The Republic of Upper Volta.
The Republic of the Philippines.	The Oriental Republic of Uruguay.
The State of Qatar.	The Republic of Venezuela.
Ras-al-Khaimah.	The Republic of Viet-Nam.
The Republic of Rwanda.	The Independent State of Western Samoa.
The Kingdom of Saudi Arabia.	The People's Democratic Republic of Yemen.
The Republic of Senegal.	The Yemen Arab Republic.
The Republic of Sierra Leone.	The Socialist Federal Republic of Yugoslavia.
The Republic of Singapore.	The Republic of Zaire.
The Somali Democratic Republic.	The Republic of Zambia.
The Democratic Republic of the Sudan.	
The Kingdom of Swaziland.	
The Syrian Arab Republic.	

Dependent Territories, Associated States and States whose external relations are conducted by third countries

Angola.	Corn Islands and Swan Islands.
Antigua.	Dominica.
Australian Antarctic Territory.	Falkland Islands and Dependencies.
The Commonwealth of the Bahama Islands.	French Antarctic Territories.
Bermuda.	French Polynesia.
British Antarctic Territory.	Gibraltar.
British Honduras.	Gilbert and Ellice Islands Colony.
British Indian Ocean Territory, namely: the Chagos Archipelago, Aldabra, Farquhar and Desroches.	Grenada.
British Solomon Islands Protectorate.	Heard Island and McDonald Islands.
British Virgin Islands.	Hong Kong.
The State of Brunei.	Macao.
Cape Verde Islands.	Montserrat.
Cayman Islands.	Mozambique.
Christmas Island.	Netherlands Antilles.
Cocos (Keeling) Islands.	New Caledonia and Dependencies.
	New Hebrides Condominium.
	Norfolk Island.

Overseas Territories of New Zealand, namely: Niue Island, Tokelau Islands, Ross Dependency and the Cook Islands.

Pacific Islands administered by the United States of America, namely: Guam, American Samoa (comprising Swain Island), Midway Islands, Johnston Island, Sand Island, Baker, Howland and Jarvis Islands, Wake Island and Johnson Atoll and Kingman Reef; and the following mandated islands—the Carolines, the Marianas, and the Marshall Islands.

Papua-New Guinea.	St. Pierre and Miquelon.
Pitcairn.	St. Vincent.
Portuguese Guinea.	Seychelles.
Portuguese Timor.	Spanish Territory in Africa (Sahara).
Principe and Sao Tomé Islands.	Surinam.
St. Christopher-Nevis-Anguilla.	Territory of New Guinea.
St. Helena and Dependencies, namely: Ascension and Tristan da Cunha.	Turks and Caicos Islands.
St. Lucia.	Virgin Islands (United States of America).
	Wallis and Futuna Islands.

PART II
PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

Country of origin	Port of consignment
The Kingdom of Afghanistan	Karachi, Bandar Abbas.
The Republic of Bolivia	Arica and Antofagasta (Chile), Matarani and Mollendo, Rosario (Argentina).
The Republic of Botswana	Cape Town, Durban and Port Elizabeth, Beira and Lourenço Marques.
The Republic of Burundi.	Dar-es-Salaam.
The Central African Republic.	Pointe Noire.
The Republic of Chad.	Lagos, Port Sudan, Pointe Noire.
The Kingdom of Laos.	Bangkok.
The Kingdom of Lesotho.	Durban, Port Elizabeth.
The Republic of Malawi.	Beira, Lourenço Marques, Nacala.
The Republic of Mali.	Dakar, Abidjan.
The Kingdom of Nepal.	Calcutta.
The Republic of Niger.	Contonou, Abidjan, Lagos.
The Republic of Paraguay.	Buenos Aires, Paranagua, Antofagasta (Chile).
The Republic of Rwanda.	Mombasa, Dar-es-Salaam.
The Kingdom of Swaziland.	Lourenço Marques.
The Republic of Uganda.	Mombasa.
The Republic of Upper Volta.	Abidjan.
The Republic of Zambia.	Lobito, Beira, Dar-es-Salaam, Lourenço Marques.

SCHEDULE 2

GOODS FREE OF IMPORT DUTY

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
02.05 (pig fat free of lean meat and poultry fat—not rendered or solvent-extracted)	All goods of this heading.
02.06 (meat and edible meat offals—except poultry liver—salted, in brine, dried or smoked)	All goods falling within sub-headings (A)(1), (A)(4)(b), (A)(4)(c) and (B)(1)(b).
05.08 (bones and horn-cores etc.)	Bonemeal.
07.03 (vegetables provisionally preserved in brine, etc.)	All goods falling within sub-heading (D).
07.04 (dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared)	All goods falling within sub-headings (A) and (C) and all goods falling within sub-headings (E)(1)(b) and (E)(2)(b).
07.05 (dried leguminous vegetables)	All goods falling within sub-headings (B) and (C).
07.06 (manioc, arrowroot, etc.)	All goods falling within sub-heading (C)(1).
08.01 (dates, bananas, coconuts, etc.)	All goods falling within sub-headings (A)(2)(a), (B)(2), (C), (E)(2) and (F).
08.02 (citrus fruit, fresh or dried)	Dried citrus fruit.
08.03 (figs, fresh or dried)	Dried figs.
08.04 (grapes, fresh or dried)	Currants.
08.11 (fruit provisionally preserved, etc.)	All goods falling within sub-headings (B), (D)(3)(b) and (G).

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
08.12 (fruit, dried, other than that falling within earlier headings)	All goods falling within sub-headings (B) and (C).
09.10 (thyme, saffron and bay leaves; other spices)	All goods falling within sub-heading (C).
11.01 (cereal flours)	All goods of this heading.
11.02 (cereal groats, etc.)	All goods of this heading.
11.03 (flours of the leguminous vegetables falling within 07.05)	All goods of this heading.
11.04 (flours of the fruits falling within any heading in Chapter 8)	All goods of this heading.
11.06 (flour and meal of sago, etc.)	All goods falling within sub-heading (B).
11.07 (malt, roasted or not)	All goods of this heading.
11.08 (starches; inulin)	All goods of this heading except those falling within sub-headings (D) and (E).
12.02 (flours or meals of oil seeds or oleaginous fruit, non-defatted—excluding mustard flour)	All goods of this heading.
12.04 (sugar beet, whole or sliced, fresh, dried or powdered; sugar cane)	Sugar beet, dried or powdered.
13.03 (vegetable saps and extracts, etc.)	All goods falling within sub-headings (C) and (D).
15.01 (lard, other pig fat and poultry fat, rendered or solvent-extracted)	All goods falling within sub-heading (B).
15.10 (fatty acids; acid oils from refining; fatty alcohols)	All goods of this heading.
15.11 (glycerol and glycerol lyes)	All goods of this heading.
15.13 (margarine, imitation lard and other prepared edible fats)	All goods of this heading.
15.14 (spermaceti, crude, pressed or refined, whether or not coloured)	All goods of this heading.
15.16 (vegetable waxes, whether or not coloured)	All goods falling within sub-heading (B).
15.17 (residues resulting from the treatment of fatty substances or animal or vegetable waxes)	All goods of this heading.
16.02 (other prepared or preserved meat or meat offal)	All goods falling within sub-headings (A) and (B)(2)(b).
16.03 (meat extracts and meat juices; fish extracts)	All goods falling within sub-headings (B) and (C).
16.04 (prepared or preserved fish, including caviar and caviar substitutes)	All goods falling within sub-headings (A) and (B).
17.02 (other sugars; sugar syrups; artificial honey—whether or not mixed with natural honey; caramel)	All goods falling within sub-headings (D), (E), (F) and (G).
17.04 (sugar confectionery, not containing cocoa)	All goods of this heading.

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
17.05 (flavoured or coloured sugars, etc.)	All goods falling within sub-headings (D) and (E).
18.06 (chocolate and other food preparations containing cocoa)	All goods of this heading.
19.01 (malt extract)	All goods of this heading.
19.02 (preparations of flour, meal, starch, etc.)	All goods of this heading.
19.03 (macaroni, spaghetti and similar products)	All goods of this heading.
19.05 (prepared foods obtained by the swelling or roasting of cereals, etc.)	All goods of this heading.
19.06 (communion wafers, etc.)	All goods of this heading.
19.07 (bread, ships' biscuits, etc.)	All goods of this heading.
19.08 (pastry, biscuits, cakes, etc.)	All goods of this heading.
20.01 (vegetables and fruit, prepared or preserved by vinegar, etc.)	All goods falling within sub-heading (B).
20.02 (vegetables prepared or preserved otherwise than by vinegar, etc.)	All goods falling within sub-headings (A), (B), (C)(1)(a)(i), (C)(1)(b)(ii), (C)(1)(e) and (C)(2)(c).
20.04 (fruit, fruit-peel and parts of plants, preserved by sugar)	All goods falling within sub-headings (A) and (C).
20.06 (fruit otherwise prepared or preserved)	All goods falling within sub-headings (H), (IJ)(3) and (Q)(2).
20.07 (fruit juices, etc.)	All goods falling within sub-headings (A)(1)(b), (A)(2), (B) and (D).
21.02 (extracts, essences or concentrates, of coffee, tea or maté, etc.)	All goods falling within sub-heading (C).
21.03 (mustard flour and prepared mustard)	All goods of this heading.
21.04 (sauces; mixed condiments and mixed seasonings)	All goods of this heading.
21.05 (soups and broths, etc.)	All goods falling within sub-headings (A) and (B)(2)(b).
21.06 (natural yeasts—active or inactive; prepared baking powders)	All goods of this heading.
21.07 (food preparations not elsewhere specified or included)	All goods of this heading.
22.01 (waters, including spa waters and aerated waters; ice and snow)	All goods falling within sub-heading (A).
22.02 (lemonade, flavoured spa waters, etc.)	All goods of this heading.
22.04 (grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol)	All goods of this heading.
22.10 (vinegar and substitutes for vinegar)	All goods of this heading.

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
23.01 (flours and meals, of meat, etc.)	All goods falling within sub-heading (B).
23.02 (bran, sharps, etc.)	All goods of this heading.
23.03 (beet-pulp, bagasse, etc.)	All goods falling within sub-heading (B).
23.06 (products of vegetable origin of a kind used for animal food, not elsewhere specified or included)	All goods falling within sub-heading (C).
23.07 (sweetened forage; other preparations of a kind used in animal feeding)	All goods falling within sub-headings (A) and (C).
Tariff headings within Chapter 25 (salt; sulphur; etc.)	All goods of these headings.
Tariff headings within Chapter 26 (metallic ores, slag and ash)	All goods of these headings.
Tariff headings within Chapter 27 (mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	All goods of these headings.
Tariff headings within Chapter 28 (inorganic chemicals; etc.)	All goods of these headings.
Tariff headings within Chapter 29 (organic chemicals)	All goods of these headings.
Tariff headings within Chapter 30 (pharmaceutical products)	All goods of these headings.
Tariff headings within Chapter 31 (fertilisers)	All goods of these headings.
Tariff headings within Chapter 32 (tanning and dyeing extracts; tannins and their derivatives; etc.)	All goods of these headings.
Tariff headings within Chapter 33 (essential oils and resinoids; perfumery, etc.)	All goods of these headings.
Tariff headings within Chapter 34 (soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, etc.)	All goods of these headings.
Tariff headings within Chapter 35 (albuminoidal substances; glues)	All goods of these headings except those falling within sub-heading 35.01 (B).
Tariff headings within Chapter 36 (explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	All goods of these headings.
Tariff headings within Chapter 37 (photographic and cinematographic goods)	All goods of these headings.
Tariff headings within Chapter 38 (miscellaneous chemical products)	All goods of these headings.

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
Tariff headings within Chapter 39 (artificial resins and plastic materials, etc.)	All goods of these headings.
Tariff headings within Chapter 40 (rubber, synthetic rubber, etc.)	All goods of these headings.
Tariff headings within Chapter 41 (raw hides and skins—other than furskins—and leather)	All goods of these headings except those falling within sub-heading 41.02 (B) and heading 41.08.
Tariff headings within Chapter 42 (articles of leather; saddlery and harness; etc.)	All goods of these headings.
Tariff headings within Chapter 43 (furskins and artificial fur; manufactures thereof)	All goods of these headings.
Tariff headings within Chapter 44 (wood and articles of wood; wood charcoal)	All goods of these headings.
Tariff headings within Chapter 45 (cork and articles of cork)	All goods of these headings.
Tariff headings within Chapter 46 (manufactures of straw, of esparto and of other plaiting materials; etc.)	All goods of these headings.
Tariff headings within Chapter 47 (paper-making material)	All goods of these headings.
Tariff headings within Chapter 48 (paper and paperboard; articles of paper pulp, etc.)	All goods of these headings.
Tariff headings within Chapter 49 (printed books, newspapers, pictures and other products of the printing industry; etc.)	All goods of these headings.
50.03 (silk waste)	All goods falling within sub-headings (B)(1)(a) and (B)(2).
50.04 (silk yarn, other than yarn of noil or other waste silk, not put up for retail sale)	All goods of this heading.
50.05 (yarn spun from silk waste other than noil, not put up for retail sale)	All goods of this heading.
50.06 (yarn spun from noil silk, not put up for retail sale)	All goods of this heading.
50.07 (silk yarn and yarn spun from noil or other waste silk, put up for retail sale)	All goods of this heading.
50.08 (silk-worm gut; imitation catgut of silk)	All goods falling within sub-heading (B).
55.01 (cotton, not carded or combed)	All goods falling within sub-heading (B).
55.02 (cotton linters)	All goods falling within sub-heading (B).
55.04 (cotton, carded or combed)	All goods of this heading.
57.02 (manila hemp, etc.)	All goods falling within sub-heading (B).

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
57.03 (jute, etc.)	All goods falling within sub-heading (B).
57.04 (other vegetable textile fibres, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
57.06 (yarn of jute or of other textile bast fibres of heading No. 57.03)	All goods of this heading.
57.07 (yarn of other vegetable textile fibres)	All goods of this heading.
57.08 (paper yarn)	All goods of this heading.
57.10 (woven fabrics of jute or of other textile bast fibres of heading No. 57.03)	All goods of this heading.
57.11 (woven fabrics of other vegetable textile fibres)	All goods of this heading.
57.12 (woven fabrics of paper yarn)	All goods of this heading.
58.01 (carpets, carpeting and rugs, knotted, etc.)	All goods of this heading.
58.02 (other carpets, carpeting, rugs, mats and matting, etc.)	All goods of this heading.
58.05 (narrow woven fabrics, etc.)	All goods falling within sub-heading (B)(1).
58.08 (tulle and other net fabrics—but not including woven, knitted or crocheted fabrics—plain)	All goods falling within sub-heading (A).
59.01 (wadding and articles of wadding; textile flock and dust and mill neps)	All goods of this heading except those falling within sub-heading (A)(2).
59.02 (felt and articles of felt, whether or not impregnated or coated)	All goods of this heading.
59.03 (bonded fibre fabrics, etc.)	All goods of this heading.
59.04 (twine, cordage, ropes and cables, plaited or not)	All goods of this heading.
59.05 (nets and netting made of twine, etc.)	All goods of this heading.
59.06 (other articles made from yarn, twine, etc.)	All goods of this heading.
59.07 (textile fabrics coated with gum or amylaceous substances, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.08 (textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.09 (textile fabrics coated or impregnated with oil, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.10 (linoleum and materials prepared on a textile base in a similar manner to linoleum, etc.)	All goods of this heading.
59.11 (rubberised textile fabrics, other than rubberised knitted or crocheted goods)	All goods of this heading except those falling within sub-heading (B)(1).

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
59.12 (textile fabrics otherwise impregnated or coated, etc.)	All goods of this heading except those falling within sub-heading (A)(2)(a).
59.13 (elastic fabrics and trimmings—other than knitted or crocheted goods—etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.14 (wicks, of woven, plaited or knitted textile materials, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.15 (textile hosepiping and similar tubing, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.16 (transmission, conveyor or elevator belts or belting, of textile material, etc.)	All goods of this heading except those falling within sub-heading (B)(1).
59.17 (textile products and textile articles, of a kind commonly used in machinery or plant)	All goods of this heading except those falling within sub-headings (A) and (D)(2)(a).
62.03 (sacks and bags, of a kind used for the packing of goods)	All goods falling within sub-heading (B).
63.02 (used or new rags, scrap twine, cordage, rope and cables, etc.)	All goods falling within sub-heading (A).
Tariff headings within Chapter 64 (footwear, gaiters and the like; parts of such articles)	All goods of these headings.
Tariff headings within Chapter 66 (umbrellas, sunshades, walking-sticks, etc.)	All goods of these headings.
Tariff headings within Chapter 67 (prepared feathers and down, etc.)	All goods of these headings.
Tariff headings within Chapter 68 (articles of stone, of plaster, etc.)	All goods of these headings.
Tariff headings within Chapter 69 (ceramic products)	All goods of these headings.
Tariff headings within Chapter 70 (glass and glassware)	All goods of these headings.
Tariff headings within Chapter 71 (pearls, precious and semi-precious stones, etc.)	All goods of these headings.
72.01 (coin)	All goods of this heading.
Tariff headings within Chapter 73 (iron and steel and articles thereof)	All goods of these headings except those falling within sub-heading 73.01 (E)(1).
Tariff headings within Chapter 74 (copper and articles thereof)	All goods of these headings.
Tariff headings within Chapter 75 (nickel and articles thereof)	All goods of these headings.
Tariff headings within Chapter 76 (aluminium and articles thereof)	All goods of these headings.
Tariff headings within Chapter 77 (magnesium and beryllium and articles thereof)	All goods of these headings.

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
Tariff headings within Chapter 78 (lead and articles thereof)	All goods of these headings.
Tariff headings within Chapter 79 (zinc and articles thereof)	All goods of these headings except those falling within sub-heading 79.01(A).
Tariff headings within Chapter 80 (tin and articles thereof)	All goods of these headings.
Tariff headings within Chapter 81 (other base metals employed in metallurgy and articles thereof)	All goods of these headings.
Tariff headings within Chapter 82 (tools, implements, cutlery, etc.)	All goods of these headings.
Tariff headings within Chapter 83 (miscellaneous articles of base metal)	All goods of these headings.
Tariff headings within Chapter 84 (boilers, machinery and mechanical appliances; parts thereof)	All goods of these headings.
Tariff headings within Chapter 85 (electrical machinery and equipment; parts thereof)	All goods of these headings.
Tariff headings within Chapter 86 (railway and tramway locomotives, rolling-stock, etc.)	All goods of these headings.
Tariff headings within Chapter 87 (vehicles, other than railway or tramway rolling-stock, and parts thereof)	All goods of these headings.
Tariff headings within Chapter 88 (aircraft and parts thereof, etc.)	All goods of these headings.
Tariff headings within Chapter 89 (ships, boats and floating structures)	All goods of these headings.
Tariff headings within Chapter 90 (optical, photographic, etc. instruments and apparatus; parts thereof)	All goods of these headings.
Tariff headings within Chapter 91 (clocks and watches and parts thereof)	All goods of these headings.
Tariff headings within Chapter 92 (musical instruments; sound recorders and reproducers, etc.)	All goods of these headings.
Tariff headings within Chapter 93 (arms and ammunition; parts thereof)	All goods of these headings.
Tariff headings within Chapter 94 (furniture and parts thereof; bedding, mattresses, etc.)	All goods of these headings.
Tariff headings within Chapter 95 (articles and manufactures of carving or moulding material)	All goods of these headings.

<i>Tariff heading</i>	<i>Description of goods free of import duty</i>
Tariff headings within Chapter 96 (brooms, brushes, feather dusters, powder-puffs and sieves)	All goods of these headings.
Tariff headings within Chapter 97 (toys, games and sports requisites; parts thereof)	All goods of these headings.
Tariff headings within Chapter 98 (miscellaneous manufactured articles)	All goods of these headings.
Tariff headings within Chapter 99 (works of art, collectors' pieces and antiques)	All goods of these headings.

SCHEDULE 3

GOODS PARTLY RELIEVED FROM IMPORT DUTY

Tariff heading	Description of goods	Maximum rate of duty
09.01	All goods falling within sub-heading (A) (1) (coffee, unmixcd: roasted or ground) and sub-heading (C) (coffee and chicory, roasted and ground, mixed but without other ingredients)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.
12.05	All goods falling within sub-heading (A) (chicory roots, dried)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.
16.03	All goods falling within sub-heading (A) (meat extracts and meat juices derived wholly or in part from beef or veal)	50% of the full rate of duty.
16.04	All goods falling within sub-heading (D) (tuna, canned)	50% of the full rate of duty.
21.01	All goods of this heading (roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.
21.02	All goods falling within sub-heading (A) (extracts, essences or concentrates of coffee) and sub-heading (B) (preparations with a basis of extracts, essences or concentrates of coffee)	The rate of duty applicable in the case of goods qualifying for Commonwealth preference.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order, which comes into operation on 1st January 1972—

- (1) implements until 1st January 1973 the Generalised System of Tariff Preferences under which a wide range of goods imported into the United Kingdom from certain developing countries may be relieved wholly or in part from the duties normally chargeable under the Import Duties Act 1958, but not from duties chargeable under other enactments;
- (2) specifies the places from which goods must be consigned to the United Kingdom if, on importation, they are to be eligible for this relief from import duty.

Schedule 1 to the Order names the developing countries whose goods may be eligible for this relief and lists the approved ports of consignment for certain of those countries which require to consign their goods from ports in another country;

Schedule 2 sets out the United Kingdom Tariff headings and sub-headings under which goods are eligible for admission into the United Kingdom free of import duty; and

Schedule 3 sets out the tariff headings and sub-headings under which goods are eligible for admission at a reduced rate of import duty and states in each case the maximum rate of duty payable.