

1973 No. 16

CUSTOMS AND EXCISE

The Import Duties (Developing Countries) Order 1973

<i>Made - - - -</i>	<i>4th January 1973</i>
<i>Laid before the</i>	
<i>House of Commons</i>	<i>10th January 1973</i>
<i>Coming into Operation</i>	<i>1st February 1973</i>

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 1973 and shall come into operation on 1st February 1973.

(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.

2. The Import Duties (Developing Countries) Order 1971(c) (hereinafter referred to as “the principal Order”), as amended(d), shall be further amended as follows:—

- (a) in Schedule 2 to the principal Order, for the descriptions of goods (in column 2) relating to the tariff headings (in column 1) which are specified in the First Schedule to this Order, there shall be substituted respectively the descriptions of goods set out in the right hand column of the First Schedule to this Order, and
- (b) for Schedule 3 to the principal Order there shall be substituted the Schedule set out in the Second Schedule to this Order.

4th January 1973.

V. H. Goodhew,
Oscar Murton,
Two of the Lords Commissioners
of Her Majesty's Treasury.

(a) 1971 c. 68. (b) 1889 c. 63. (c) S.I. 1971/1882 (1971 III, p. 5125).
(d) The relevant amending Order is S.I. 1972/1791 (1972 III, p. 5177).

FIRST SCHEDULE

<i>Tariff heading</i>	<i>New description of goods free of import duty</i>
02.06 (<i>meat and edible meat offals—except poultry liver—salted, in brine, dried or smoked</i>).	All goods falling within sub-headings (A), (B)(I) (except: (i) whole hams, and (ii) pork (including ham and bacon) not being canned or bottled pork), (C)(I)(a), (C)(I)(b)(2), (C)(II)(b) and (C)(II)(c).
07.03 (<i>vegetables provisionally preserved in brine, etc.</i>).	All goods falling within sub-headings (D)(I), (E)(III) and (F).
07.04 (<i>dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared</i>).	All goods falling within sub-headings (B)(I), (B)(III), (B)(V), (B)(VI)(a)(2) and (B)(VI)(b)(2).
07.05 (<i>dried leguminous vegetables</i>).	All goods falling within sub-headings (A)(IV), (A)(V), (B) and (C).
07.06 (<i>manioc, arrowroot, etc.</i>). ...	All goods falling within sub-headings (A)(II)(a) and (B)(II)(a).
08.01 (<i>dates, bananas, coconuts, etc.</i>).	All goods falling within sub-headings (B)(II), (C)(II), (D)(II), (E)(II)(b), (F)(II), (G)(II)(b) and (H)(II).
08.11 (<i>fruit provisionally preserved, etc.</i>).	All goods falling within sub-headings (A), (B)(III), (B)(IV)(b), (C), (D)(II), (D)(IV)(c)(2) and (D)(VII).
08.12 (<i>fruit, dried, other than that falling within earlier headings</i>).	All goods falling within sub-headings (A), (E), (F)(I)(b), (F)(II)(b) and (G)(II).
09.10 (<i>thyme, saffron and bay leaves; other spices</i>).	All goods falling within sub-headings (A)(II)(b), (B)(II), (C)(I)(b), (C)(II), (D), (E) and (F).
11.06 (<i>flour and meal of sago, etc.</i>).	All goods falling within sub-headings (A)(II), (B)(I)(b) and (B)(II)(b).
11.08 (<i>starches: inulin</i>). ...	All goods of this heading except those falling within sub-headings (A)(IV) and (A)(V)(d).
13.03 (<i>vegetable saps and extracts, etc.</i>).	All goods falling within sub-headings (A)(I), (A)(II)(b), (A)(III), (A)(V), (A)(VII), (A)(VIII)(a)(2), (A)(VIII)(b)(2), (B) and (C).
15.01 (<i>lard, other pig fat and poultry fat, rendered or solvent-extracted</i>).	All goods falling within sub-headings (A)(I)(b), (A)(II)(b) and (B).
15.16 (<i>vegetable waxes, whether or not coloured</i>).	All goods falling within sub-headings (A)(II) and (B)(II).
16.02 (<i>other prepared or preserved meat or meat offal</i>).	All goods falling within sub-headings (A)(I), (A)(II) (except livers of this sub-heading in airtight containers not being poultry livers or pastes of liver); all goods of sub-heading (B) (except (i) whole hams and (ii) other meat or meat offal of this sub-heading in airtight containers not being pastes of such meat or meat offal).
16.03 (<i>meat extracts, meat juices and fish extracts</i>).	All goods falling within sub-headings (A)(II), (A)(III), (B)(II), (B)(III), (C)(II) and (C)(III).
16.04 (<i>prepared or preserved fish, including caviar and caviar substitutes</i>).	All goods falling within sub-headings (A), (B)(II), (C)(I), (E)(II), (F)(II) and (G)(I).

<i>Tariff heading</i>	<i>New description of goods free of import duty</i>
17.02 (<i>other sugars; sugar syrups; artificial honey—whether or not mixed with natural honey; caramel</i>).	All goods falling within sub-headings (A), (B), (D) (except: <ul style="list-style-type: none"> (i) sucrose sugar, solid, which can be completely tested by the polariscope; (ii) invert sugar and syrups containing sucrose; (iii) other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope), (E) and (F).
17.05 (<i>flavoured or coloured sugars, etc.</i>).	All goods of this heading (except: <ul style="list-style-type: none"> (i) sucrose sugar, solid, which can be completely tested by the polariscope; (ii) invert sugar and syrups containing sucrose; (iii) molasses; other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope).
20.01 (<i>vegetables and fruit, prepared or preserved by vinegar, etc.</i>).	All goods falling within sub-headings (A) and (B)(II).
20.02 (<i>vegetables prepared or preserved otherwise than by vinegar, etc.</i>).	All goods falling within sub-headings (B), (C)(I), (C)(II)(a)(2), (C)(II)(b), (E), (F), (G)(II)(a)(2), (G)(II)(b)(2), (H)(I)(a)(2), (H)(I)(d) and (H)(II)(c).
20.04 (<i>fruit, fruit-peel and parts of plants, preserved by sugar</i>).	All goods falling within sub-headings (A), (B)(I)(a), (B)(I)(c), (B)(II)(a) and (B)(II)(c).
20.06 (<i>fruit otherwise prepared or preserved</i>).	All goods falling within sub-headings (A), (B)(I)(c), (B)(I)(e)(1)(ff)(33), (B)(I)(e)(1)(hh)(22), (B)(I)(e)(2)(ff)(33), (B)(I)(e)(2)(hh)(22), (B)(I)(f)(1)(cc), (B)(I)(f)(2)(cc), (B)(II)(a)(3)(cc), (B)(II)(a)(4), (B)(II)(a)(7)(ff), (B)(II)(a)(7)(gg)(33), (B)(II)(a)(7)(ijj)(22), (B)(II)(a)(8)(aa)(33), (B)(II)(a)(8)(bb)(22), (B)(II)(b)(3)(cc), (B)(II)(b)(4), (B)(II)(b)(7)(ff), (B)(II)(b)(7)(gg)(33), (B)(II)(b)(7)(ijj)(22), (B)(II)(b)(8)(aa)(33), (B)(II)(b)(8)(bb)(22), (B)(II)(c)(1)(cc)(77), (B)(II)(c)(1)(cc)(88)(ccc), (B)(II)(c)(1)(cc)(1212)(bbb), (B)(II)(c)(1)(dd)(33), (B)(II)(c)(2)(hh), (B)(II)(c)(2)(ijj)(33) and (B)(II)(c)(2)(qq)(22).
20.07 (<i>fruit juices, etc.</i>) 	All goods of this heading except those falling within sub-headings (A)(II)(a)(1), (A)(II)(b)(1)(aa), (A)(II)(b)(2)(aa), (A)(III)(a)(1)(aa)(11), (A)(III)(a)(3), (A)(III)(b)(1)(cc), (A)(III)(b)(2)(aa)(11)(aaa), (A)(III)(b)(2)(cc), (B)(I)(a)(2), (B)(I)(b)(2), (B)(I)(b)(3), (B)(II)(a)(1)(aa), (B)(II)(a)(2)(aa), (B)(II)(a)(3)(aa)(11)(aaa), (B)(II)(a)(3)(bb)(11), (B)(II)(a)(6)(aa)(11), (B)(II)(a)(6)(bb)(11), (B)(II)(b)(1)(bb)(11), (B)(II)(b)(2)(bb)(11), (B)(II)(b)(3)(bb)(11), (B)(II)(b)(3)(cc), (B)(II)(b)(4)(bb)(11)(aaa), (B)(II)(b)(4)(cc)(11), (B)(II)(b)(7)(aa)(11), (B)(II)(b)(7)(bb)(11) and (B)(II)(b)(7)(cc)(11).

<i>Tariff heading</i>	<i>New description of goods free of import duty</i>
21.02 (<i>extracts, essences or concentrates, of coffee, tea or maté, etc.</i>).	All goods falling within sub-heading (B).
21.05 (<i>soups and broths, etc.</i>). ...	All goods falling within sub-headings (A) and (B)(II)(b).
22.01 (<i>waters, including spa waters and aerated waters; ice and snow</i>).	All goods falling within sub-headings (A) and (B)(I).
23.01 (<i>flours and meals, of meat, etc.</i>).	All goods falling within sub-heading (A)(I).
23.03 (<i>beet-pulp, bagasse, etc.</i>). ...	All goods falling within sub-headings (A) and (B)(II).
23.06 (<i>products of vegetable origin of a kind used for animal food, not elsewhere specified or included</i>).	All goods falling within sub-headings (A)(I), (A)(II)(c) and (B).
23.07 (<i>sweetened forage; other preparations of a kind used in animal feeding</i>).	All goods falling within sub-headings (A), (B), (C)(I) and (C)(III).
Tariff headings within Chapter 35 (<i>albuminoidal substances; glues</i>).	All goods of these headings except those falling within sub-headings 35.01(A) and 35.01(C).

SECOND SCHEDULE

(New Schedule 3 to the Order of 1971)

“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)(II) (coffee, roasted) and sub-heading (C)(I) (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-headings (A)(I), (B)(I) and (C)(I) (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-headings (E)(I) (tuna, canned) and (F)(I) (bonito, 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; preparations with a basis of those extracts, essences or concentrates).	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 February 1973, further amends the Import Duties (Developing Countries) Order 1971 which implemented the United Kingdom's Generalised System of Tariff Preferences.

This Order amends the manner in which some of the goods in Chapters 2 to 23 and in Chapter 35 of the United Kingdom Tariff are described in the Order of 1971 in terms of tariff sub-headings. These amendments are necessitated by the changes of nomenclature within certain headings of the United Kingdom Tariff which come into operation on the same day by virtue of the Import Duties (General) (No. 4) Order 1972.

The range of products which are entitled under the System to full or partial relief from import duty remains unchanged.

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