

## 1974 No. 132

## CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)  
Order 1974**

<i>Made - - - -</i>	<i>30th January 1974</i>
<i>Laid before the House of Commons</i>	<i>7th February 1974</i>
<i>Coming into Operation</i>	<i>8th February 1974</i>

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) Order 1974 and shall come into operation on 8th February 1974.

(2) In this Order a reference to a heading or subheading is a reference to a heading or subheading of the Customs Tariff 1959.

(3) Any entry in column 2 of Schedules 1, 2 or 3 to this Order shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading (other than the final subheading) in the relevant heading in the Customs Tariff 1959.

(4) The Interpretation Act 1889(d) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

*Intra-Community trade*

2. Up to and including 31st December 1974 or, in the case of goods in relation to which an earlier date is specified in Schedules 1 or 2 to this Order, up to and including that date, no import duty shall be charged on goods of a heading specified in column 1 of Schedules 1, 2 or 3 which 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).

(a) 1958 c. 6.

(b) 1972 c. 68.

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

(d) 1889 c. 63.

(e) O.J. No. L 42, 14.2.1973, p. 1

*The full rate*

3.—(1) Up to and including 31st December 1974 or, in respect of goods in relation to which an earlier date is specified in Schedule 1 to this Order, up to and including that date, in the case of goods which fall within a heading specified in column 1 of Schedule 1 or 3 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 the entry “free” appears in the said column 3 in relation to them, no import duty shall be charged.

(2) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above and any greater reductions provided for by Article 4 below in the case of goods of Egypt or Cyprus.

*Egypt and Cyprus*

4.—(1) Up to and including 31st December 1974 or, in respect of goods in relation to which an earlier date is specified in Schedule 1 to this Order, up to and including that date, any import duty for the time being chargeable on goods which are of a tariff heading specified in column 1 of Schedule 1 or 3 to this Order 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 Egypt and
- (b) at the rate, if any, shown in column 5 thereof in relation to the description if the goods originate in Cyprus.

(2) For the purposes of paragraph (1) above goods shall be regarded as originating:

- (a) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(a) and
- (b) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the Community and Cyprus(b).

*Miscellaneous*

5.—(1) Article 4 above shall operate without prejudice to any greater reduction in, or to any exemption from, import duties which may be available apart from this Order in the case of goods there referred to by virtue of their being goods of developing countries or goods of a part of the Commonwealth preference area or otherwise.

(2) Where no entry appears in columns 3, 4 or 5 of Schedule 1 hereto in relation to goods of a description in column 2 thereof, no exemption from or reduction in duty applies by virtue of Article 3 or 4 above to goods of that description.

(3) For the purposes of classification under the Customs Tariff 1959, insofar 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.

---

(a) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No.L 251, p 1).

(b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No.L 133, p.1).

6. In consequence of the reductions in import duty specified in Schedule 3 hereto, the Import Duties (Temporary Reductions and Exemptions) (No. 2) Order 1973(a) shall be amended by the deletion in column 2 of the Schedule thereto of:—

(a) the fourth entry related to heading 81.02 and

(b) the first, second and fourth entries related to heading 85.21

together with the deletion of the rates in columns 3, 4 and 5 of that Schedule related to those entries.

*John Stradling Thomas,  
Marcus Fox,*

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

30th January 1974.

---

(a) S.I. 1973/2210 (1973 III, p. 7777).

## NOTES

A dash appearing in the "full" rate of duty column indicates no suspension of duty (that is below the rate shown in the Import Duties (General) (No. 8) Order 1973, Statutory Instrument 1973 No. 1845).

A dash appearing in the columns headed "Egypt" and "Cyprus" indicates that no reduced rate of duty specifically applies under the Agreements and reference should be made instead to the rate shown in the column headed "full".

## SCHEDULE 1

## GOODS EXEMPT FROM IMPORT DUTY OR SUBJECT TO REDUCED DUTIES

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Egypt (4)	Cyprus (5)
09.10	Saffron: —Neither crushed nor ground: —Stigmas and styles, dried —Other (up to and including 30th June 1974)	4 10	— —	— —
25.07	Andalusite, of which not more than 5.0 per cent. by weight is retained on a sieve having a nominal width of aperture of 2.00 millimetres and not less than 90.0 per cent. by weight is retained on a sieve having a nominal width of aperture of 0.425 millimetre	Free	—	—
28.52	Europium oxide Yttrium oxide	4 4	1.8 1.8	1.2 1.2
29.14	Chloroacetic acid (up to and including 1st July 1974)	12.8	5.7	3.8
73.12	Strip, of iron or steel; not further worked than cold-rolled; in coils; not less than 50 millimetres and not more than 170 millimetres in width and not less than 0.80 millimetre and not more than 1.30 millimetres in thickness; containing not less than 0.40 per cent. and less than 0.60 per cent. by weight of carbon and not less than 0.60 per cent. and not more than 1.0 per cent. by weight of manganese (up to and including 1st April 1974)	—	£1.4881 per tonne or 2.1%, whichever is the greater, plus 1.4%	£0.9920 per tonne or 1.4%, whichever is the greater, plus 0.9%
73.14	Iron or steel wire, galvanised or coated with polyvinyl chloride of circular cross-section and having a diameter of not less than 0.3 millimetre and not more than 5.0 millimetres containing not more than 0.2 per cent. by weight of carbon and not less than 0.1 per cent. and not more than 0.4 per cent. by weight of manganese; having a tensile strength not greater than 55 kg/mm <sup>2</sup> (up to and including 1st July 1974)	8	3.6	2.4
73.15	Wire rod of alloy steel, not further worked than hot-rolled or extruded; not less than 5.5 millimetres and not more than 10 millimetres in diameter; containing not less than 16 per cent. and not more than 20 per cent. by weight of chromium and not less than 8 per cent. and not more than 13 per	7	—	—

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Egypt (4)	Cyprus (5)
	cent. by weight of nickel as the major alloying elements and not more than 0.2 per cent. by weight of carbon			
73.18	Spirally double welded steel linepipe in lengths of not less than 8.0 metres and not more than 16.0 metres with an outside diameter of not less than 1216 millimetres and not more than 1223 millimetres and a wall thickness not less than 12.0 millimetres and not more than 14.0 millimetres (up to and including 30th April 1974)	10	4.5	3
76.03	Sheets of aluminum alloy, in coils; of a width of not less than 1,200 millimetres and not more than 2,471 millimetres and a thickness of not less than 2.5 millimetres and not more than 8 millimetres; containing not less than 0.5 per cent. and not more than 6 per cent. by weight of magnesium as the major alloying element (up to and including 1st July 1974)	—	5.6	2.8
	Sheets of aluminium, unalloyed, in coils; of a width of not less than 1,200 millimetres and not more than 2,471 millimetres and a thickness of not less than 2.5 millimetres and not more than 8 millimetres (up to and including 1st July 1974)	—	5.6	2.8

## SCHEDULE 2

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

Tariff Heading (1)	Description (2)	"Community" (M) rate of duty (3)
07.04	Asparagus	Free
	Celery	Free
54.01	Flax sliver (Up to and including 1st July 1974)	Free

## SCHEDULE 3

## GOODS HITHERTO SUBJECT TO REDUCTIONS IN DUTY UNDER THE IMPORT DUTIES (TEMPORARY REDUCTIONS AND EXEMPTIONS) (No. 2) ORDER 1973

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Egypt (4)	Cyprus (5)
81.02	Molybdenum alloy slabs containing not less than 98 per cent. by weight of molybdenum, not less than 0.40 per cent. by weight and not more than 1.0 per cent. by weight of titanium and not less than 0.06 per cent. by weight and not more than 0.20 per cent. by weight of zirconium as the major alloying elements	10	4.5	3
85.21	Containers for electronic micro-circuits consisting of metal (Kovar) eyelets with an overall diameter not greater than 5.46 millimetres, glass filled and fused to form an hermetic seal with 2 or more lead/wire attachments—leads isolated by glass from metal eyelet, all metal parts nickel or gold plated—one lead/wire may be attached to metal eyelet to form earth	9	4	2.7
	Containers for electronic micro-circuits, consisting of square or rectangular laminations, built up from a bottom sheet of glass, metal, or ceramic composition; from a middle frame of glass with embedded metal alloy leads extending to a lead frame along one, two or all four sides; and from a top sealing frame of glass, metal, or ceramic composition, all three laminae being fused together. Separate solder frames and metal alloy lids for subsequent sealing to the top sealing frame	9	4	2.7
	Containers for electronic micro-circuits, consisting of square or rectangular plastic mouldings with a central metal circuit pad and with embedded metal alloy leads extending to a lead frame along one, two or all four sides. Separate epoxy adhesive frames and metal alloy lids for subsequent sealing to the top sealing frame	9	4	2.7

---

EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order provides for exemption from or reductions in import duties in the case of goods specified in the Schedules up to and including 31st December 1974 or in the case of goods in Schedule 1 or 2, to the earlier dates there specified.

There is exemption from import duties in the case of all goods in Schedules 1 and 2 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 other goods, where a rate of duty is specified in column 3 of Schedule 1 or 3, duty is reduced to that rate instead of any higher rate which would otherwise apply and where "free" appears in column 3 in relation to the goods, they are exempt from duty whatever their origin.

In the case of goods originating in Egypt or Cyprus greater reductions in duty are available than those referred to above in a number of cases, such reductions being shown respectively in columns 4 and 5 of Schedule 1 or 3.

Goods in the case of which reductions are specified in Schedule 3 have hitherto been subject to lesser reductions in duty under The Import Duties (Reductions and Exemptions) (No. 2) Order 1973, which is amended accordingly. They remain exempt from duty by virtue of this Order if they satisfy the requisite conditions to benefit from the eventual abolition of customs duties in trade between Member States of the Communities.

SI 1974/132  
ISBN 0-11-040132-8

