

1975 No. 2074

## CUSTOMS AND EXCISE

**The Import Duties (Faroe Islands) (Reductions and Exemptions) Order 1975***Made* - - - - - 9th December 1975*Laid before the House of Commons* 11th December 1975*Coming into Operation* - - - 1st January 1976

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 (Faroe Islands) (Reductions and Exemptions) Order 1975 and shall come into operation on 1st January 1976.

(2) In this Order—

references to goods originating in the Faroe Islands are references to goods which

(a) are consigned to the United Kingdom from the Faroe Islands and are to be regarded as originating products under the provisions of Regulations (EEC) Nos. 2051/74(d) and 3184/74(e), or

(b) being products of a class excluded from the scope of the said Regulations are nevertheless goods of the Faroe Islands;

references to Chapters, headings and subheadings are references to Chapters, headings and subheadings of the Customs Tariff 1959;

“the full rate” in relation to goods of any Chapter, heading or sub-heading means the rate which is shown in relation to such goods not prefixed by a letter or prefixed by the letter “F” in column 3 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975(f);

“the C1 rate” in relation to goods of any Chapter, heading or sub-heading means the rate, if any, which is shown in relation to such goods, prefixed by “C1” or without any prefix, as the case may be, in column 5 of the said Schedule.

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

2.—(1) (a) Subject to Article 3(1) below, any import duty for the time being chargeable on goods which fall within a subheading specified in column 1 of

(a) 1958 c. 6.                      (b) 1972 c. 68.  
 (d) O.J. No. L212, 2.8.1974, p. 33.  
 (f) S.I. 1975/1744 (1975 III, p. 5912).

(c) See S.I. 1970/1537 (1970 III, p. 5293).  
 (e) O.J. No. L344, 23.12.1974, p. 1.  
 (g) 1889 c. 63.

Schedule 1 hereto shall be charged at the rate specified in column 3 thereof in relation to the goods instead of the full rate in the case of goods originating in the Faroe Islands.

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

(2) Subject to Article 3(1) below, any import duty for the time being chargeable on goods which fall within a Chapter, heading or subheading specified in column 1 of Schedule 2 hereto shall be charged at the C1 rate instead of the full rate in the case of goods originating in the Faroe Islands.

(3) Subject to Article 3(1) below, no import duty shall be charged on goods which fall within Chapters 25 to 99 inclusive other than goods which fall within the Chapters, headings and subheadings specified in column 1 of Schedule 1 or 2 hereto or in subheadings 35.01 A or 35.01 C, in the case of goods originating in the Faroe Islands.

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

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

9th December 1975.

*M. Cocks,*  
*James A. Dunn,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury

## SCHEDULE 1

## SPECIFIC REDUCTIONS IN DUTY ON GOODS OF THE FAROE ISLANDS

| Tariff Heading<br>(1) | Description of Goods<br>(2)  | Rate of Import Duty<br>(3) |
|-----------------------|--|----------------------------|
| 03.01 B.I.e)          | Porbeagles ( <i>Lamna cornubica</i> ; <i>Isurus nasus</i> )            | 2%                         |
| g)                    |  | 2%                         |
| II.b) 1.              |  | Free                       |
| 2.                    |  | Free                       |
| 3.                    |  | Free                       |
| 4.                    |  | Free                       |
| 7.                    |  | Free                       |
| 03.03 A.IV.a)         |  | 2%                         |
| 13.03 A.VI.           |  | 4%                         |
| 16.04 C.I.            |  | Free                       |
| II.b)                 | Fillets of herring, vinegar cured                                      | Free                       |
| G.I.                  |  | Free                       |
| II.b)                 | All goods of this subheading except canned smoked coalfish             | Free                       |
| 16.05 B.II.           | Shrimps, shelled and frozen, except shrimps of the genus "Cragon" sp.p | Free                       |
| IV.                   | Prawns, shelled and frozen   | Free                       |
| 21.01 A.I.            |  | 14.4%                      |
| B.I.                  |  | 17.6%                      |
| 21.02 A.              |  | 14.4%                      |
| 23.01 B.              |  | Free                       |

## SCHEDULE 2

## GOODS OF THE FAROE ISLANDS SUBJECT TO THE "C1" RATE

| Tariff Heading<br>(1) | Description of Goods<br>(2)  |
|-----------------------|--|
| 02.04 C.I.a)          |  |
| 03.01 B.II.b) 5.      |  |
| 6.                    |  |
| 05.02 C.              |  |
| 05.03                 |  |
| 05.04 B.I.            |  |
| 05.05 B.              |  |
| 05.07                 |  |
| 05.08                 |  |
| 05.09                 |  |
| 05.11                 |  |
| 05.14                 |  |
| 05.15 A.II.a)         |  |
| B.II.                 |  |
| 07.01 H.II.           |  |
| 07.04 B.III.          |  |
| 08.03 A.              |  |
| 08.05                 |  |
| 08.09 A.              |  |
| 09.01 A.II.           |  |
| 11.08 B.              |  |
| 12.01 A.IV.           |  |
| B.IV.                 |  |
| 12.03 B.I.            |  |
| 12.07 A.II.           |  |
| B.II.                 |  |
| C.II.                 |  |
| D.IV.                 |  |
| 13.01 D.              |  |
| 13.02 A.II.           |  |
| B.II.                 |  |
| 13.03                 | All goods of this heading except those falling within subheading 13.03 A.VI. |
| Chapter 14            |  |
| 15.04                 |  |
| 15.05                 |  |
| 15.06 A.              |  |
| 15.08                 |  |
| 15.09                 |  |
| 15.10                 |  |
| 15.11                 |  |
| 15.12 A.III.a)        |  |
| B.III.a)              |  |
| 15.14                 |  |
| 15.15                 |  |
| 15.16 A.II.           |  |
| B.II.                 |  |
| 15.17 B.              |  |
| 16.02 A.I.a)          |  |
| B.II.a) 1.            |  |

SCHEDULE 2—*continued*

| Tariff Heading<br>(1)  | Description of Goods<br>(2)   |
|--|---|
| 16.02 B.III.b) 1.aa) 11.<br>2.aa) 11.aaa)<br>bb) 11.aaa)   |   |
| 16.03 A.II.<br>B.II.<br>C.II.  |   |
| 16.04 A.<br>B.<br>C.II.a)<br>b)<br><br>D.<br>E.<br>F.<br>G.II.a)<br>b)   | All goods of this subheading except fillets of herring, vinegar cured   |
| 16.05 B.I.<br><br>II.<br><br>III.<br>IV.   | All goods of this subheading except prawns, shelled and frozen  |
| 17.04<br>18.06<br>19.01<br>19.02<br>19.05<br>19.06<br>19.07 D.<br>19.08 A.<br>B.I.<br><br>II.<br>to V. (inclusive) | Ships' biscuits, crumbs and rusks<br>Gingerbread and the like without covering or filling<br>Biscuits, wafers, rusks and cakes without covering or filling<br>Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry |
| 20.02 F.II.<br>H.I.b)<br>d)<br>II.a)   |   |
| 20.06 A.<br>B.II.a) 8.ff)<br>b) 8.ff)<br>c) 1.dd) 77.<br>2.bb) 88.   |   |
| 21.01 A.II.<br>B.II.   |   |

SCHEDULE 2—*continued*

| Tariff Heading<br>(1)   | Description of Goods<br>(2)  |
|---|--|
| 21.02 B.<br>21.03<br>21.04<br>21.05 A.<br>B.II.<br>21.06<br>21.07 A.<br>B.II.b)<br>C.I.<br>D.I.<br><br>II.<br>E.<br>F.I.a) 1.cc) 11.<br>22.<br><br>F.I.a) 2.<br>b) 2.<br>c) 2.<br>d) 2.<br>e) 2.<br>II.a) 2.<br>b) 2.<br>c) 2.<br>d) 2.<br>III.a) 2.<br>b) 2.<br>c) 2.<br>d) 2.<br>IV.a) 2.<br>b) 2.<br>V.a) 2. | All goods of this subheading except ice-cream containing fat<br>All goods of this subheading except prepared yoghourts with added flavouring or fruit  |
| 21.07 F.I.b) 1.<br>c) 1.<br>d) 1.<br>e) 1.<br>II.b) 1.<br>c) 1.<br>d) 1.<br>III.b) 1.<br>c) 1.<br>d) 1.<br>IV.b) 1.<br>c)<br>V.b)   | All goods of these subheadings except—<br>(a) Sweet fat (mixtures of edible fats and sugar) and<br>(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) |
| 21.07 F.I.f)<br>II.e)<br>III.e)   | All goods of these subheadings other than sweetfat (mixtures of edible fats and sugar)   |

SCHEDULE 2—*continued*

| Tariff Heading<br>(1)  | Description of Goods<br>(2)  |
|--|--|
| 21.07 F.II.a) 1.<br>III.a) 1.<br>IV.a) 1.<br>V.a) 1.   | All goods of these subheadings except—<br>(a) Mixtures of water and emulsifying agents with fat or oil (other than synthetic cream) and<br>(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) |
| 21.07 F.VI.a) 1.<br>VII.a) 1.  | All goods of these subheadings except—<br>(a) Mixtures of water and emulsifying agents with fat or oil (other than synthetic cream) and<br>(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) |
| 21.07 F.VI.a) 2.<br>b) 2.<br>VII.a) 2.<br>b) 2.  | All goods of these subheadings except coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)  |
| 21.07 F.VI.b) 1.<br>c)<br>VII.b) 1.  | All goods of these subheadings except—<br>(a) Sweetfat (mixtures of edible fats and sugar) and<br>(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)  |
| 21.07 F.VIII.a)  | All goods of this subheading except mixtures of water and emulsifying agents with fat or oil (other than synthetic cream)  |
| 21.07 F.VIII.b)  | All goods of this subheading except sweetfat (mixtures of edible fats and sugar)   |
| 21.07 F.IX.  | All goods of this subheading except—<br>(a) Sweetfat (mixtures of edible fats and sugar) and<br>(b) Mixtures of water and emulsifying agents with fat or oil (other than synthetic cream)  |
| 22.01<br>22.02<br>22.03 B.<br>22.07 B.II.b) 1.bb)<br>22.08<br>22.09 A.<br>to C.II.b) (inclusive)<br>C.III.b) 1.<br>to V.b) (inclusive)<br>22.10<br>23.01 A.<br>23.07 A.I.<br>29.04 C.II.<br>III.<br>29.10 B. | Methyl glucosides  |





SCHEDULE 2—*continued*

| Tariff Heading<br>(1)   | Description of Goods<br>(2) |
|---|-----------------------------|
| 73.06 A.II.<br>B.III.   |                             |
| 73.07 A.I.<br>B.I.  |                             |
| 73.08   |                             |
| 73.09   |                             |
| 73.10 A.<br>D.I.a)  |                             |
| 73.11 A.I.<br>IV.a) 1.<br>B.  |                             |
| 73.12 A.II.<br>B.I.<br>C.III.a)<br>V.a) 1.  |                             |
| 73.13 A.<br>B.I.<br>II.b)<br>c)<br>III.<br>IV.b)<br>c)<br>d)<br>V.a) 2.   |                             |
| 73.15 A.I.b)<br>III.<br>IV.<br>V.b)<br>d) 1.aa)<br>VI.a)<br>c) 1.aa)<br>VII. a)<br>b) 2.<br>c)<br>d) 1.<br>B.I.b)<br>III.<br>IV.<br>V.b)<br>d) 1.aa)<br>VI.a) 2.<br>c) 1.aa)<br>VII.a)<br>b) 1.<br>2.bb)<br>3.<br>4.aa) |                             |
| 73.16 A.II.a)<br>B.II.<br>C.<br>D.I.  |                             |

## EXPLANATORY NOTE

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

This Order, which comes into operation on 1st January 1976, prescribes import duties after the end of 1975, in respect of goods of the Faroe Islands.

In the case of goods of a tariff subheading specified in Schedule 1 to this Order, import duty is reduced to the rates specifically set out in column 3 of that Schedule, and in the case of goods of a tariff heading or subheading specified in Schedule 2 import duty is chargeable at the rates prefixed by "C1"—or unprefixed—in column 5 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975 (which sets out the United Kingdom Customs tariff).

In the case of goods of Chapters 25-99 inclusive, other than goods of the headings and subheadings specified in the Schedules to this Order and subheadings 35.01 A and 35.01 C, there is exemption from import duty.

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