
 STATUTORY INSTRUMENTS

1976 No. 1201

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No.16) Order 1976**

<i>Made—</i>	— — — — —	28th July 1976
<i>Laid before the House of Commons</i>		6th August 1976
<i>Coming into Operation</i>	— —	1st September 1976

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 1, 3(6) and 13 of the Import Duties Act 1958(a), as amended by sections 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. 16) Order 1976 and shall come into operation on 1st September 1976.

(2) In this Order—

a reference to a heading or subheading is a reference to a heading or subheading of the Customs Tariff 1959;

“the relevant date” in relation to any goods specified in column 2 of Schedule 1 hereto means 30th June 1977 or, where an earlier date is specified in relation to the goods, the date so specified.

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

(a) 1958 c. 6.

(b) 1972 c. 68.

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

(d) 1889 c. 63.

Intra-Community Trade

2. Up to and including the relevant date, no import duty shall be charged on goods which fall within a heading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof if they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(a) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between member States of the European Communities).

The Full Rate

3.—(1) Up to and including the relevant date, in the case of goods which fall within a heading specified in column 1 of Schedule 1 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 no entry appears in the said column 3 in relation to them, no reduction in duty applies by virtue of this Article.

(2) Paragraph (1) above shall operate without prejudice to the exemption provided for by Article 2 above and any exemptions or greater reductions provided for by Articles 4, 5 and 7(2) below.

Cyprus, Egypt

4.—(1) Up to and including the relevant date, any import duty for the time being chargeable on goods which fall within a heading specified in column 1 of Schedule 1 hereto 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 Cyprus;
- (b) at the rate, if any, shown in column 5 thereof in relation to the description if the goods originate in Egypt.

(2) If no entry appears in column 4 or 5 of Schedule 1 in relation to goods of a description specified in column 2 thereof, no reduction in duty applies by virtue of this Article to goods of that description originating in Cyprus or Egypt.

Algeria, Greece, Morocco, Tunisia

5.—(1) Subject to the provisions of paragraph (2) of this Article, up to and including the relevant date, no import duty shall be charged on goods which fall within a heading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof if the goods originate in Algeria, Greece, Morocco or Tunisia.

(a) O.J. No. L42, 14.2.1973, p. 1.

(2) The exemptions provided for by paragraph (1) of this Article shall not apply to goods which originate in Greece and are of a description specified in column 2 of Schedule 1 hereto followed by the letters "ECSC".

Origin Provisions

6. For the purposes of Articles 4 and 5 above goods shall be regarded as originating—

- (a) in Algeria if they are to be so regarded under the Interim Agreement, signed on 26th April 1976, between the European Economic Community and Algeria(a);
- (b) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus(b);
- (c) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(c);
- (d) in Greece if they are to be regarded as being in free circulation in Greece under Article 7 of the Agreement, signed on 9th July 1961, establishing an association between the European Economic Community and Greece(d) as modified by the Additional Protocol, signed on 28th April 1975, between the European Economic Community and Greece(e);
- (e) in Morocco if they are to be so regarded under the Interim Agreement, signed on 27th April 1976, between the European Economic Community and Morocco(f);
- (f) in Tunisia if they are to be so regarded under the Interim Agreement, signed on 25th April 1976, between the European Economic Community and Tunisia(g).

Miscellaneous exemptions

7.—(1) Up to and including 31st March 1977, no import duty shall be charged on goods which fall within the subheading specified in column 1 of Schedule 2 hereto and are of the description specified in column 2 thereof.

(2) Up to and including 30th June 1977, no import duty shall be charged on goods which are imported for the purpose of being used for the construction, maintenance or repair of the Milan missile or of any part thereof, and of being incorporated in it, if they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73.

- (a) The Agreement is annexed to Regulation (EEC) 1287/76 (O.J. No. L141, 28.5.76).
- (b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.73, p. 1).
- (c) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.73, p. 1).
- (d) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63.)
- (e) See O.J. No. 123, 15.5.1975, p. 1.
- (f) The Agreement is annexed to Regulation (EEC) 1288/76 (O.J. No. L141, 28.5.76)
- (g) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.76).

Miscellaneous

8.—(1) Articles 4 and 5 above shall operate without prejudice to any reliefs from import duty to which any goods therein referred to may be entitled as goods of developing countries or of a particular country or area or otherwise.

(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 of the relevant heading in the Customs Tariff 1959, provided that the Additional Note to Chapter 29 shall not apply for the purposes of classification.

(3) 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 this Order applies shall be treated as chargeable with the same duty as if this Order had not been made.

(4) Where any import duty for the time being chargeable on any goods has been removed or reduced by a directly applicable Community provision the import duty shall, to the extent of that removal or reduction, not be regarded as removed or reduced by virtue of this Order and the reference to it in this Order shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

(5) The abbreviations used in Schedule 1 hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 11(5) of the Import Duties (General) (No. 5) Order 1975^(a).

T. E. Graham,

T. Pendry,

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

28th July 1976.

^(a) S.I. 1975/1744 (1975 III, p. 5912).

(NOTE: Where no rate of duty is shown in column 3 there is no reduction in the full rate and where no rate is shown in columns 4 and 5 there is no reduction in the case of goods of Egypt or Cyprus as such).

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR
EXEMPTION FROM IMPORT DUTY

SCHEDULE 1

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
29.16	Sodium 5-(2,4-difluorophenyl)salicylate ...	13.6	4	6.1
29.31	Cyclohexanethiol	14.4	4.3	6.4
73.11	Rolled steel section in lengths of not less than 90 centimetres and not more than 510 centimetres, being not less than 63 millimetres and not more than 76 millimetres wide, with a ridge, projecting at right angles from one face, not less than 15 millimetres and not more than 32 millimetres high, parallel to, and at not less than 10 millimetres and not more than 20 millimetres from one edge, the thickness of the ridge being not less than 2 millimetres and not more than 10 millimetres (ECSC)	6	—	—
73.12	Steel strip in coils, cold-rolled and edged-sheared but not plated, and having on one or both sides a mirror finish with a specular reflectivity of not less than 40% as measured in accordance with the method of testing in British Standard 1615, appendix Q; of a width of not less than 203 millimetres and not more than 458 millimetres and a thickness of not less than 0.2 millimetre and not more than 1.3 millimetres (up to and including 31 December 1976)	—	1.9%+ wig of 0.4% or £0.3069 per tonne	2.8%+ wig of 0.7% or £0.4603 per tonne
	Strip of iron or steel, in coil form, coated with tin, whether or not lacquered, of a width of not less than 140 millimetres, and not more than 155 millimetres, and of a thickness of not less than 0.20 millimetre and not more than 0.5 millimetre (up to and including 1 November 1976)			
	—tinplate (ECSC)	7	—	—
	—other	—	1.9%+ wig of 0.4% or £0.3306 per tonne	2.8%+ wig of 0.7% or £0.4960 per tonne
85.15	The following apparatus for use in aircraft (up to and including 1 November 1976):			
	(a) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz;	10	3	4.5

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
	(b) distance measuring apparatus for determining the slant range from aircraft to ground transponder and operating within the frequency range of 960 MHz to 1,215 MHz;	10	3	4.5
	(c) panel-mounted secondary surveillance radar transponder apparatus, operating within a 12 or 24 volt electrical power system, having an integral control panel and capable of interrogation at a frequency of 1,030 MHz on each of the modes A and C and replying on these modes at a frequency of 1,090 MHz;	10	3	4.5
	(d) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS/G.PATH);	10	3	4.5
	(e) very high frequency communications apparatus (VHF/COM) (receivers or combined transmitter receivers) covering a frequency band of at least 118 to 135.95 MHz with not less than 180 channels and capable of operating in areas where 50 KHz or 25 KHz channel spacing is in force, provided that the apparatus includes the very high frequency function of the apparatus specified in (d) and is capable of operating apparatus having the functions and capabilities specified in (d) but no other function or capability;			
	—falling within subheading AII b)	11	3.3	4.9
	—falling within subheading AIII b)2	—	4.2	6.3
	—falling within subheading BII; ...	10	3	4.5
	being apparatus of a type approved by the Civil Aviation Authority, at the date of this Order, under Article 14(5) of the Air Navigation Order 1974, for use in aircraft of not more than 5,700 kilogrammes maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft			

SCHEDULE 2

Tariff Heading (1)	Description (2)
ex 03.01 B. I d)	Sardines (<i>Clupea pilchardus</i> Walbaum), fresh, chilled or frozen, whole, of a length of 20 cm or more

EXPLANATORY NOTE

(This Note is not part of the Order).

This Order provides for exemption from or reduction in import duty in the case of goods specified in Schedule 1 to this Order as from 1st September 1976 to 30th June 1977, or such earlier dates as may be there specified in relation to the goods.

There is exemption from import duties in the case of all goods in Schedule 1 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 goods in Schedule 1 not satisfying those conditions, where a rate of import duty is specified in column 3, the duty is reduced to that rate instead of any higher rate which would otherwise apply, without prejudice to the cases mentioned in the following paragraphs.

In the case of goods in Schedule 1 originating in Cyprus or Egypt reductions to lower rates of import duty in certain cases are made in accordance with the Agreements between the European Economic Community (EEC) and those countries, such reduced rates being shown in column 4 (Cyprus) and column 5 (Egypt) of the Schedule.

In the case of goods in Schedule 1 originating in Algeria, Greece, Morocco or Tunisia exemption from import duty is provided in accordance with the Agreements between the EEC and those countries except for goods originating in Greece whose description in the Schedule is followed by the letters "ECSC".

As regards the exemption for equipment for use in aircraft under heading 85.15, apparatus of a type approved by the Civil Aviation Authority is listed in Civil Aviation Publication CAP 208, Airborne Radio Apparatus Volume 2, published by Her Majesty's Stationery Office. This publication is subject to amendment, and confirmation that apparatus is of a type approved at the date of the Order should be obtained from the Civil Aviation Authority, Controllorate of National Air Traffic Services, Tels N2s(c), 19/29 Woburn Place, London WC1H 0LX.

The Order also provides exemption from import duty as from 1st September 1976 up to and including 31st March 1977 in the case of the sardines described in Schedule 2 which are subject to total suspension of duty in the Common Customs Tariff of the EEC; the exemption is made in accordance with the United Kingdom's Community obligations.

The Order also provides for exemption from import duty as from 1st September 1976 to 30th June 1977 in the case of goods imported for the construction, maintenance or repair of and for incorporation in the Milan missile if they satisfy the requisite conditions to benefit from the eventual abolition of customs duties between member States of the EEC.

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