

1976 No. 1525

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions)

(No. 19) Order 1976

Made - - - - - 14th September 1976

Laid before the House of Commons 24th September 1976

Coming into Operation

For all purposes of Article 2 17th October 1976

For all other purposes 15th October 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 (Temporary Reductions and Exemptions) (No. 19) Order 1976 and shall come into operation for all purposes of Article 2 on 17th October 1976 and for all other purposes on 15th October 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.

(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.

Intra-Community Trade

2. Up to and including 31st December 1976, no import duty shall be charged on goods which fall within a heading specified in column (1) of the Schedule hereto and 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).

Miscellaneous Exemption

3. Up to and including 31st December 1976, no import duty shall be charged on goods which fall within subheading 06.04 B.I. and are of the following description, namely natural Christmas trees unfit for replanting and branches of coniferous trees or holly for ornamental purposes.

(a) 1958 c. 6.

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

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

(b) 1972 c. 68.

(d) 1889 c. 63.

Miscellaneous

4.—(1) Any description of goods in column (2) of the Schedule hereto or in Article 3 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 in the Customs Tariff 1959.

(2) For the purposes of classification under the Customs Tariff, 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.

(3) 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 to that extent this Order shall be treated as merely indicative that the import duty payable in respect of the goods has been removed or reduced.

T. E. Graham,

David Stoddart,

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

14th September 1976.

SCHEDULE

Tariff Heading (1)	Description (2)
73.12	Strip of iron or steel, coated with tin, of a width not less than 304 millimetres and not more than 500 millimetres, of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre, and of a length of not more than 1016 millimetres
	Strip of iron or steel, in coil form, coated with tin, of a width of not less than 140 millimetres and not more than 500 millimetres, and of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre
73.13	Sheets of iron or steel, coated with tin, of a width exceeding 500 millimetres but not more than 966 millimetres, of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre, and of a length of not more than 1016 millimetres
	Sheets of iron or steel, in coil form, coated with tin, of a width exceeding 500 millimetres but not more than 966 millimetres, and of a thickness of not less than 0.12 millimetre and not more than 0.5 millimetre.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides exemption from import duty as from 15th October 1976 to 31st December 1976 in the case of certain natural Christmas trees, branches of coniferous trees and holly for ornamental purposes which are subject to total suspension of duty in the Common Customs Tariff of the European Economic Community: the exemptions are made in accordance with the United Kingdom's Community obligations.

The Order also provides exemption from import duty as from 17th October 1976 to 31st December 1976 in the case of certain tinplate specified in the Schedule to the Order if it satisfies the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Communities.

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