

1976 No. 1527

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 20) Order 1976**

Made - - - - 16th September 1976

Laid before the

House of Commons - 17th September 1976

Coming into Operation 18th September 1976

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 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) (No. 20) Order 1976 and shall come into operation on 18th September 1976.

(2) In this Order—

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

“the relevant date” in relation to any goods specified in column 2 of the Schedule hereto means 31st December 1976, or, where an earlier date is specified in the Schedule 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.

Intra-Community Trade

2. Up to and including the relevant date, no import duty shall be charged on goods which fall within a subheading 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).

(a) 1958 c. 6.

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

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

(b) 1972 c. 68.

(d) 1889 c. 63.

The full rate

3.—(1) Up to and including the relevant date, in the case of goods which fall within a subheading specified in column 1 of the Schedule 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 exemptions or greater reductions provided for by Articles 4 and 5 below.

The Commonwealth preference area

4. Up to and including the relevant date, in the case of goods qualifying for Commonwealth preference which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof import duty shall be charged at the rate, if any, shown in column 4 thereof in relation to the goods, instead of any higher rate which would otherwise apply.

Greece

5.—(1) Up to and including the relevant date, no import duty shall be charged on goods which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof if the goods originate in Greece.

(2) For the purposes of this Article goods shall be regarded as originating 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 (a) as modified by the Additional Protocol signed on 28th April 1975, between the European Economic Community and Greece (b).

Miscellaneous

6.—(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 the Schedule hereto (other than one covering a whole subheading) 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.

(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.

(a) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63).

(b) See O.J. No. 123, 15.5.1975, p.1.

(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 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.

David Stoddart,

T. Pendry,

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

16th September 1976.

SCHEDULE

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Common- wealth (4)
07.01 A.I.c)	Seed potatoes... ..	Free	—
07.01 F.II.a) and b)	Beans (of the species <i>Phaseolus</i>) (up to and including 31st October 1976)	8	4·8
ex 07.01 H.I.c)	Dry-bulb onions (up to and including 31st October 1976)	4·8 + £0·1834 per 100 kg.	4·8
ex 07.01 H.III.	Other onions (up to and including 31st October 1976)	8	4·8

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 certain vegetables specified in the Schedule to this Order as from 18th September 1976 to 31st December 1976 or to the earlier dates there specified.

There is exemption from import duties in the case of all goods in the Schedule if they 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 the Schedule 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 case mentioned in the following paragraph, and in the case of goods of the Commonwealth Preference area a reduction to a lower rate of import duty is available, such reduced rate being shown in column 4. Where "free" appears in column 3 in relation to the goods, they are exempt from import duty.

In the case of goods in the Schedule originating in Greece exemption from import duty is provided in accordance with the Agreement between the European Economic Community and Greece.

Goods specified in the Schedule to this Order are subject to whole or partial suspension of duty in the Common Customs Tariff of the European Economic Community and the exemptions and reductions in relation to those goods are made in accordance with the United Kingdom's Community obligations.

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