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 S T A T U T O R Y   I N S T R U M E N T S
 

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1976 No. 1570

## CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)  
(No. 23) Order 1976**

*Made - - - - - 24th September 1976*

*Laid before the  
House of Commons 24th September 1976*

*Coming into Operation 1st October 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. 23) Order 1976 and shall come into operation on 1st October 1976.

(2) In this Order a reference to a subheading is a reference to a 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 October 1976, 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).

*The full rate*

3.—(1) Up to and including 31st October 1976, 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

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(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.

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.

*The Commonwealth preference area*

4. Up to and including 31st October 1976, 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.

*Miscellaneous*

5.—(1) Article 4 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) 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.

(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.

6. In Article 2 of the Import Duties (Temporary Reductions and Exemptions) (No. 15) Order 1976(a) for “30th September 1976” there shall be substituted “31st December 1976”.

24th September 1976.

*T. E. Graham.,*  
*David Stoddart,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

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(a) S.I. 1976/1200 (1976 II, p. 3377).

## SCHEDULE

Tariff Heading	Description	Rates of Duty %	
		Full	Common- wealth
(1)	(2)	(3)	(4)
07.01 B.II.	White cabbages and red cabbages	Free	—
07.01 F.I.	Peas	Free	—
07.01 G.11 a)3	Carrots	Free	—
07.01 T.II.	Celery	6.8	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 1st October 1976 to 31st October 1976.

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 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.

The Order also amends the Import Duties (Temporary Reductions and Exemptions) (No. 15) Order 1976 by continuing up to and including 31st December 1976 the exemption from import duty in the case of potatoes falling within subheading 07.01 A. III.b) of the Customs Tariff 1959.

Goods specified in 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.

SI 1976/1570  
ISBN 0-11-061570-0

