

## 1976 No. 1678

## CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)  
(No. 24) Order 1976**

*Made* - - - - 11th October 1976

*Laid before the House  
of Commons* - - 11th October 1976

*Coming into Operation* 2nd November 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:

*Citation, operation, interpretation*

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 24) Order 1976 and shall come into operation on 2nd November 1976.

(2) In this Order—

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

“the relevant date” in relation to any goods specified in column 2 of Schedule 1 or 2 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.

*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 or 2 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. (b) 1972 c. 68. (c) See S.I. 1970/1537 (1970 III, p. 5293). (d) 1889 c. 63. (e) O.J. No. L42, 14.2.1973, p. 1.

*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 import duty applies by virtue of this Article.

(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.

*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; and
- (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 import duty applies by virtue of this Article to goods of that description originating in Cyprus and Egypt.

*Algeria, Greece, Morocco and 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.

(2) The exemptions provided for by paragraph (1) above 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".

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);

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(a) The Agreement is annexed to Regulation (EEC) 1287/76 (O.J. No. L141, 28.5.76).

- (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(a);
- (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(b);
- (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(c) as modified by the Additional Protocol, signed on 28th April 1975, between the European Economic Community and Greece(d);
- (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(e);
- (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(f).

#### *Miscellaneous*

7.—(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) 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(g).

(3) 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.

(4) 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.

(5) 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

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(a) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1). (b) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973, p. 1). (c) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63). (d) See O.J. No. 123, 15.5.1975, p. 1. (e) The Agreement is annexed to Regulation (EEC) 1288/76 (O.J. No. L141, 28.5.76). (f) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.76). (g) S.I. 1975/1744 (1975 III, p. 5912).

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,*

*J. Dormand,*

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

11th October 1976.

(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.)

## SCHEDULE 1

## GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
29.33	Phenylmercury acetate ... ..	13.6	4	6.1
29.39	Androst-4-ene-3,17-dione ... ..	11.2	3.3	5
73.12	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 31 December 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
73.15	Alloy steel coils for re-rolling, which contain not less than 14 per cent. nor more than 18 per cent. by weight of chromium as the major alloying element, and not more than 0.5 per cent. by weight of nickel, and having a width exceeding 500 millimetres but not more than 1,372 millimetres, and a thickness of not less than 3 millimetres nor more than 6 millimetres (ECSC)	6	—	—
	Alloy steel coils for re-rolling, containing not less than 16.0 per cent. nor more than 26.0 per cent. by weight of chromium, and not less than 6.0 per cent. nor more than 22.0 per cent. by weight of nickel as the major alloying elements, and having a width exceeding 500 millimetres but not more than 1,372 millimetres, and a thickness of not less than 2.5 millimetres nor more than 6 millimetres (ECSC) ... ..	6	—	—
	Hot rolled alloy steel strip in coils, containing not less than 14 per cent. by weight nor more than 18 per cent. by weight of chromium as the major alloying element, and not more than 0.5 per cent. by weight of nickel, of a width of not less than 400 millimetres nor more than 500 millimetres and of a thickness of not less than 3 millimetres nor more than 6 millimetres (ECSC)	7	—	—
	Hot rolled alloy steel strip in coils, containing not less than 16.0 per cent. nor more than 26.0 per cent. by weight of chromium, and not less than 6.0 per cent. nor more than 22.0 per cent. by weight of nickel as the major alloying elements, and not less than 0.5 per cent. nor more than 2.0 per cent. by weight of manganese; of a width of not less than 400 millimetres nor more than 500 millimetres and of a thickness of not less			

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
73.15 (continued)	than 3 millimetres nor more than 6 millimetres (ECSC) ... ..	7	—	—
	Wire rod of alloy steel, not further worked than hot-rolled or extruded; not less than 4.5 millimetres and not more than 6.5 millimetres in diameter; containing not less than 28 per cent. and not more than 32 per cent. by weight of chromium and not less than 8.5 per cent. and not more than 11 per cent. by weight of nickel as the major alloying elements (ECSC) ...	7	—	—
85.15	The following apparatus for use in aircraft (up to and including 31 December 1976):			
	(a) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz; ... ..	10	3	4.5
	(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.			

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CUSTOMS AND EXCISE

**SCHEDULE 2**

TEMPORARY EXEMPTION FROM IMPORT DUTY ONLY IN THE CASE  
OF GOODS IN INTRA-COMMUNITY TRADE

<i>Tariff Heading (1)</i>	<i>Description (2)</i>
20.04	Cut fruit-peel (up to and including 31 December 1976)

## 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 or 2 to this Order as from 2nd November 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 or 2 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 Schedule 1.

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 said 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 this Order should be obtained from the Civil Aviation Authority, Controllerate of National Air Traffic Services, Tels N5, Space House, 43-59 Kingsway, London WC2B 6TE.

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