

1976 No. 173

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 3) Order 1976**

<i>Made</i>	-	-	-	-	-	9th February 1976
<i>Laid before the House of Commons</i>						10th February 1976
<i>Coming into Operation</i>	-	-	-			2nd March 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. 3) Order 1976 and shall come into operation on 2nd March 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, if 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).

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,

(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.

import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply;

- (b) if the entry "free" appears in the said column 3 in relation to them, no import duty shall be charged; and
- (c) if no entry appears in the said column 3 in relation to them, no exemption from, or 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. 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.

Greece, Morocco and Tunisia

5. 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 Greece, Morocco or Tunisia.

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

- (a) 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);
- (b) 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);
- (c) 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);
- (d) in Morocco if they are to be so regarded under the Agreement, signed on 31st March 1969, between the European Economic Community and Morocco(e);
- (e) in Tunisia if they are to be so regarded under the Agreement, signed on 28th March 1969, between the European Economic Community and Tunisia(f).

(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) 2285/73 (O.J. No. L239, 27.8.1973, p. 1). (f) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).

Miscellaneous

7.—(1) Articles 4 and 5 above shall operate without prejudice to any relief 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 the Schedules hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

8. In column 2 of heading 29.23 in the Schedule to the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975(a) for “15-Methylprostaglandin F_{2α}, trometamol salt” there shall be substituted “15-Methylprostaglandin F_{2α}, trometamol salt”.

9th February 1976.

James A. Dunn,
M. Cocks,
Two of the Lords Commissioners
of Her Majesty's Treasury.

(a) S.I. 1975/2027 (1975 III, p. 7437).

NOTE: Where no rate of duty is shown in column 3 there is no reduction in the full rate.

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)
25.07	Kyanite, sillimanite and mullite of which less than 10 per cent. by weight is retained on a sieve having a nominal width of aperture of 4.75 millimetres	Free	—	—
29.22	3,4-Dichloroaniline (up to and including 3 May 1976)	12.8	3.8	5.7
59.03	Bonded-fibre fabrics of spunbonded polyethylene man-made fibres not exceeding 110 grammes per square metre in weight, in reels (up to and including 30 June 1976)	12	3.6	5.4
73.14	Copper coated iron or steel wire with a diameter of not less than 0.790 millimetre and not more than 0.840 millimetre for telephone and telegraphic purposes (up to and including 3 May 1976) ..	8	2.4	3.6
85.15	The following apparatus for use in aircraft: (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

SCHEDULE 1—*continued*

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (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) .. —falling within subheading AIII b)2 .. —falling within subheading BII; .. 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 (up to and including 3 May 1976)	11 — 10	3.3 4.2 3	4.9 6.3 4.5

SCHEDULE 2

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

Tariff Heading (1)	Description (2)
73.07	Slabs of iron or steel, rolled (ECSC) (up to and including 3 May 1976).
73.08	Hot rolled steel coils for re-rolling not less than 630 millimetres nor more than 1,090 millimetres in width and not less than 1.9 millimetres nor more than 2.8 millimetres in thickness (ECSC) (up to and including 3 May 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 March 1976 to 30th June 1977 or such earlier dates as may be there specified in relation to the goods.

Exemption from import duties is provided 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 and where "free" appears in column 3 in relation to the goods, they are exempt from import duty.

In the case of goods in Schedule 1 originating in Cyprus or Egypt, reductions to lower rates of import duty are made in certain cases 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 Greece, Morocco or Tunisia exemption from import duty is provided in accordance with the Agreements between the EEC and those countries.

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 N2s(c), 19/29 Woburn Place, London WC1H 0LX.

This Order also amends the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975 by altering part of the description in column 2 of the Schedule to that Order relating to tariff heading 29.23.

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