
 STATUTORY INSTRUMENTS

1976 No. 194

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions) (No. 4)
Order 1976**

Made - - - - - 12th February 1976

Laid before the House of Commons 13th February 1976

Coming into Operation - - - 14th February 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. 4) Order 1976 and shall come into operation on 14th February 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;

“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 that column in relation to the goods, the date so specified.

(3) If a period of time is specified in column 2 of Schedule 2 hereto in relation to any goods, the reductions in duty provided for by Article 2 below shall apply to such goods only during that period.

(4) 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. Subject to the provisions of Article 1(3) hereof, up to and including the relevant date no import duty shall be charged on goods which fall within a heading or subheading 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) 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.

- (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 columns 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 or Egypt.

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 Greece, Morocco or Tunisia.

(2) The exemptions provided for by paragraph (1) above shall not apply to goods which 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 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);

(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. L123, 15.5.1975, p. 1.

- (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^(a);
- (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^(b).

7. Up to and including 28th March 1976, no import duty shall be charged on the following goods, namely new potatoes which fall within subheading 07.01 A.II.a) and seed potatoes which fall within subheading 07.01 A.I.c).

Miscellaneous

8.—(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 Schedule 1 or 2 hereto (other than one covering a whole heading or 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.

(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 this Order shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

(5) 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^(c).

M. Cocks,

T. Pendry,

12th February 1976.

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

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

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

(c) S.I. 1975/1744 (1975 III, p. 5912).

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)
73.11	Rolled steel section in lengths of not less than 488 centimetres and not more than 503 centimetres, being not less than 63 millimetres and not more than 76 millimetres wide, with a ridge, projecting at right angles from one face, not less than 19 millimetres and not more than 32 millimetres high, parallel to, and at not less than 10 millimetres and not more than 16 millimetres from one edge, the thickness of the ridge being not less than 4 millimetres and not more than 10 millimetres (ECSC)	6	—	—
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 —tinplate (ECSC)... .. —other (up to and including 3 May 1976)	7 —	— 1.9%+wig of 0.4% or £0.3306 per tonne	— 2.8%+wig of 0.7% or £0.4960 per tonne
	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 —tinplate (ECSC)... .. —other (up to and including 3 May 1976)	7 —	— 1.9%+wig of 0.4% or £0.3306 per tonne	— 2.8%+wig of 0.7% or £0.4960 per tonne
73.13	Sheets of iron or steel, cold-rolled but not coated or otherwise worked, not exceeding 3 millimetres in thickness —more than 1 millimetre but less than 3 millimetres (ECSC) —1 millimetre or less (ECSC) (up to and including 31 March 1976)	6 —	— —	— —
	Sheets of iron or steel, hot-rolled but not coated or otherwise worked, not exceeding 3 millimetres in thickness: —more than 2 millimetres but less than 3 millimetres (ECSC) —less than 2 millimetres (ECSC) (up to and including 31 March 1976)	7 6	— —	— —

SCHEDULE 1—*continued*

Tariff Heading (1)	Description (2)	RATES OF DUTY %		
		Full (3)	Cyprus (4)	Egypt (5)
73.13 (contd)	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: —tinplate (ECSC) —other (up to and including 3 May 1976)	7 7	— 1.6%+wig of 0.4% or £0.3424 per tonne	— 2.2%+wig of 0.7% or £0.5137 per tonne
	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: —tinplate (ECSC) —other (up to and including 3 May 1976)	7 7	— 1.6%+wig of 0.4% or £0.3424 per tonne	— 2.2%+wig of 0.7% or £0.5137 per tonne

SCHEDULE 2

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

Tariff Heading (1)	Description (2)
07.01. A.II. (a)	New Potatoes—29th March 1976 to 15th May 1976
07.01. A.II. (b)	New Potatoes—16th May 1976 to 30th June 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 14th February 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.

In the case of goods in Schedule 1 originating in Cyprus or Egypt reductions to lower rates of import duty 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 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 except for goods whose description in the said Schedule 1 is followed by the letters "ECSC".

The Order also provides exemption from import duty up to and including 28th March 1976 in the case of certain new potatoes and seed potatoes which are subject to total suspension of duty in the Common Customs Tariff of the EEC; the exemption is made in accordance with the United Kingdom's Community obligations.

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