
 STATUTORY INSTRUMENTS

1976 No. 719

CUSTOMS AND EXCISE

The Import Duties (Malta) Order 1976

<i>Made</i> - - - - -	10th May 1976
<i>Laid before the House of Commons</i>	11th May 1976
<i>Coming into Operation</i> - - -	1st June 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:—

1.—(1) This Order may be cited as the Import Duties (Malta) Order 1976 and shall come into operation on 1st June 1976.

(2) In this Order—

references to goods originating in Malta are references to goods which are to be regarded under the Protocol and its Annex to the Agreement establishing an Association between the European Economic Community and Malta(d) as originating in Malta;

references to a subheading are references to a subheading of the Customs Tariff 1959;

the abbreviations used in the Schedule 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(e).

(3) The Interpretation Act 1889(f) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(4) This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

2. The Import Duties (Certain Mediterranean Countries) (Reductions and Exemptions) Order 1973(g), as amended(h), shall be further amended by the substitution in Article 2 for the words “Lebanon or Malta” of the words “or Lebanon”.

3. Subject to Article 4(1) below, any import duty for the time being chargeable on goods which fall within a subheading specified in column 1 of the Schedule hereto shall be charged at the rate specified in column 3 thereof in relation to the goods instead of any higher rate which would otherwise apply in the case of goods originating in Malta.

(a) 1958 c. 6. (b) 1972 c. 68. (c) See S.I. 1970/1537 (1970 III, p. 5293).

(d) The Protocol is annexed to Regulation (EEC) No. 939/76 (O.J. No. L111, 28.4.76, p. 1).

(e) S.I. 1975/1744 (1975 III, p. 5912). (f) 1889 c. 63.

(g) S.I. 1973/2208 (1973 III, p. 7764).

(h) S.I. 1974/2073, 1975/975, 1003, 1005, 1978 (1974 II, p. 8093; 1975 II, pp. 3383; 3469; 3513; III, p. 7351).

4.—(1) Where a description of goods is specified in column 2 of the Schedule hereto in relation to any subheading the reductions in duty provided for in relation to that subheading by Article 3 above shall apply only to goods of that description.

(2) Any description of goods in column 2 of the Schedule 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 of the Customs Tariff 1959.

5. Where any import duty for the time being chargeable on any goods has been reduced by a directly applicable Community provision the import duty shall, to the extent of that reduction, not be regarded as reduced by virtue of this Order and the reference to it in the Schedule hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

10th May 1976.

T. E. Graham,
J. Dormand,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

Specific Reductions in Duty on Goods of Malta

(1) Tariff Heading	(2) Description of Goods	(3) Rate of Import Duty
13.03 A.VI.		W.i.g. of (a) £0·7873 for every 50 kg of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract or (b) 30% of such rate plus 1·2%
21.01 A.I.		W.i.g. of (a) £0·2755 per 100 kg or (b) 4·3% plus £0·0826 per 100 kg
21.01 B.I.		W.i.g. of (a) £0·7873 per 100 kg on the total dry weight of the goods or (b) 5·2% plus £0·2361 per 100 kg on the total dry weight of the goods
21.02 A.		W.i.g. of (a) £0·7873 per 100 kg on the total dry weight of the goods or (b) 4·3% plus £0·2361 per 100 kg on the total dry weight of the goods
22.05 C.I.a)	Wine of fresh grapes	0·1363 UA per liquid gal
22.05 C.II.a)	Wine of fresh grapes	£0·0125 per liquid gal plus 0·1272 UA per liquid gal
22.05 C.III.a)2.	Wine of fresh grapes	£0·1250 per liquid gal
22.05 C.IV.a)2.	Wine of fresh grapes	£0·1250 per liquid gal
22.06 A.I.a)1.		£0·0150 per liquid gal plus 0·1854 UA per liquid gal
22.06 A.II.a)1.bb)		£0·0150 per liquid gal plus 0·1527 UA per liquid gal

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st June 1976, implements obligations of the United Kingdom, concerning import duties in respect of certain goods of Malta, under the Agreement establishing an association between the European Economic Community (EEC) and Malta.

The Order (Article 2) deletes the reference to Malta in the Import Duties (Certain Mediterranean Countries) (Reductions and Exemptions) Order 1973, as amended, under which goods of Malta were exempted from increases in the full rate of duty applying from 1st January 1976 under the Import Duties (General) (No. 5) Order 1975.

In the case of goods of a tariff subheading specified in the Schedule to the Order import duty is reduced to the rate specifically set out in column 3 thereof. This Order does not affect any entitlement to any exemption or reduction in duty which may be available in the case of goods of the Commonwealth Preference area or which may be available in the case of goods originating in Malta by virtue of EEC Regulations.

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