

1976 No. 821

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 11) Order 1976**

<i>Made - - - -</i>	<i>25th May 1976</i>
<i>Laid before the House of Commons -</i>	<i>26th May 1976</i>
<i>Coming into Operation</i>	<i>16th June 1976</i>

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. 11) Order 1976 and shall come into operation on 16th June 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 30th June 1976, no import duty shall be charged on goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the 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 30th June 1976, in the case of goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof, import duty shall be charged at the rate shown in column 3 thereof in relation to the goods instead of any higher rate which would otherwise apply.

(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.

(2) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above and Article 5 below and any greater reductions provided for by Articles 4 and 6 below.

Turkey

4.—(1) Up to and including 30th June 1976, any import duty for the time being chargeable on goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof shall be charged at the rate shown in column 4 thereof in relation to the description if the goods originate in Turkey.

(2) For the purposes of this Article goods shall be regarded as originating in Turkey if they are to be so regarded, or are to be regarded as in free circulation in Turkey, under—

- (i) the Additional Protocol to the Agreement establishing an Association between the European Economic Community and Turkey (a) or
- (ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73(b).

Greece, Morocco, Tunisia

5.—(1) Up to and including 30th June 1976, no import duty shall be charged on goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof if the goods originate in Greece, Morocco or Tunisia.

(2) For the purposes of this Article goods shall be regarded as originating:

- (a) 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);
- (b) 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);
- (c) 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 Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).

(b) O.J. No. L59, 5.3.1973, p. 73.

(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).

Goods qualifying for Commonwealth Preference

6. Up to and including 30th June 1976, in the case of goods qualifying for Commonwealth preference which fall within the subheading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof import duty shall be charged at the rate shown in column 5 thereof in relation to the goods instead of any higher rate which would otherwise apply.

Miscellaneous

7.—(1) Articles 4, 5 and 6 shall operate without prejudice to any reliefs from import duty to which the 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 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 in the Customs Tariff 1959.

(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 the 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.

Donald R. Coleman,

T. Pendry,

25th May 1976.

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

SCHEDULE

Tariff Sub-heading (1)	Description (2)	Rates of duty		% Common- wealth (5)
		Full (3)	Turkey (4)	
ex 03.01 B.I.m)2	Mackerel, fresh, chilled or frozen, whole, headless or in pieces, intended for the processing industry	15	6	12

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 the Schedule to this Order (mackerel intended for the processing industry) as from 16th June 1976 to 30th June 1976.

There is exemption from import duties 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 the Schedule not satisfying those conditions import duty is reduced to the rate specified in column 3 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 the Schedule originating in Turkey a reduction to a lower rate of import duty is made in accordance with the Agreement between the European Economic Community (EEC) and Turkey, such reduced rate being shown in column 4, and in the case of goods in the Schedule originating in Greece, Morocco or Tunisia exemption from import duty is provided in accordance with the Agreements between the EEC and those countries.

In the case of goods in the Schedule qualifying for Commonwealth preference a reduction to a lower rate of import duty is available, such reduced rate being shown in column 5.

The goods specified in the Schedule are subject to a partial suspension of duty in the Common Customs Tariff of the EEC and the reductions and exemptions provided for by this Order are made in accordance with the United Kingdom's Community obligations.

SI 1976/821
ISBN 0-11-060821-6

