STATUTORY INSTRUMENTS

1977 No. 2056

CUSTOMS AND EXCISE

The Customs Duties (Greece) (No. 3) Order 1977

Made - - - -	8*th December* 1977
Laid before the House of Commons - -	9*th December* 1977
Coming into Operation	1*st January* 1978

The Treasury, by virtue of the powers conferred on them by section 5(2) and (3) of the European Communities Act 1972(**a**) and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State, hereby make the following Order:—

1.—(1) This Order may be cited as the Customs Duties (Greece) (No. 3) Order 1977 and shall come into operation on 1st January 1978.

(2) In this Order—

references to goods originating in Greece are references to goods which are to be so regarded, or are to be regarded as 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(**b**) as modified by the Interim Agreement signed on 28th April 1975, between the European Economic Community and Greece(**c**);

references to a heading or subheading are references to a heading or subheading of the common customs tariff of the European Economic Community;

where symbols or abbreviations are used for units of measurement they are those authorised by the Weights and Measures (Marking of Goods and Abbreviations of Units) Regulations 1975(**d**);

any reference to a rate of duty expressed as a percentage is a reference to that percentage of the value of the goods;

references to the weight of any goods, unless otherwise stated, are references to their net weight, and "(gross)" in relation to the weight of any goods means inclusive of the weight of any earth or any other growing medium in which the goods are imported and of any container in or on which they are made up;

"w.i.g." means "whichever is the greater";

"w.i.l." means "whichever is the less".

(**a**) 1972 c. 68.
(**b**) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.63, p. 293/63; O.J./SE Second Series, Vol. 1 Part 1, January 1974, p. 3).
(**c**) *See* O.J. No. 123, 15.5.75, p. 1.
(**d**) S.I. 1975/1319 (1975 II, p. 4451).

(3) The Interpretation Act 1889(**a**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament and as if this Order and the Orders hereby revoked were Acts of Parliament.

2. Subject to Article 3(1) below, in the case of goods originating in Greece which fall within a heading or subheading specified in column 1 of the Schedule hereto

(*a*) if a rate of duty is shown in column 3 thereof in relation to the goods, customs duty shall be charged on the importation of the goods into the United Kingdom at the rate so shown if the amount of the duty so charged would be less than the amount of the duty in the common customs tariff applicable to the goods and

(*b*) if the entry "free" appears in the said column 3 in relation to the goods, no customs duty shall be charged.

3.—(1) Where a period of time or a description of goods is specified in column 2 of the Schedule hereto in relation to any heading or subheading, the exemptions from, or reductions in, duty provided for in relation to that heading or subheading by Article 2 above shall apply only during that period or to goods of that description as the case may be.

(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.

4. The Customs Duties (Greece) Order 1977(**b**) and the Customs Duties (Greece) (No. 2) Order 1977(**c**) are hereby revoked.

Donald R. Coleman,

T. E. Graham,

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

8th December 1977.

(**a**) 1889 c. 63. (**b**) S.I. 1977/654 (1977 I, p. 2018). (**c**) S.I. 1977/983 (1977 II, p. 2756).

SCHEDULE

Specific Reductions and Exemptions in Duty on Goods of Greece

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty* (*if any*) (3)
01.01		Free
01.02A.II.		Free
01.04		Free
01.06A.		Free
02.01A.I.	Horsemeat	5%
II.	Boned or boneless	5%
	Other	£0·6121 per 100 kg
IV.	Mutton, bone-in carcases, whole	£0·9186 per 100 kg
	Other mutton and lamb	£1·8375 per 100 kg
	Other meat	10%
B.II.a)		Free
b)1.		10%
2.	Sweetbreads and tongues	Free
d)		Free
02.04A.	Fresh rabbit	5%
	Edible meat offals	Free
	Other meat	10%
B.	Edible meat offals	Free
C.	Edible meat offals	Free
	Other meat	10%
02.06A.		5%
C.I.a)1.		£0·6121 per 100 kg
2.		20%
b)	Sweetbreads and tongues	Free
	Other	20%
II.	Edible offals, meat of mutton and lamb	Free
	Horsemeat, smoked	5%
	Other	10%
03.01A.I.a)		10%
b)	Chilled or frozen	Free
C.	Roes	5%
03.02A.I.a)	Wet salted split	Free
	Other	10%
c)	Wet salted split	Free
d)	Wet salted split	Free
	Other	10%
e)	Wet salted split	Free
	Other	10%
f)	Wet salted split	Free
	Other	10%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty* (*if any*) (3)
03.02A.II.b) to d) (inclusive)		10%
B.II. to V. (inclusive)		10%
C.	Roes	5%
	Livers	10%
D.		10%
03.03A. I.	Frozen or dried	10%
II.b)	Frozen or dried	10%
III.	Frozen or dried	10%
IV.a)		10%
b)2.	Frozen or dried	10%
c)	Frozen or dried	10%
V.	All goods of this subheading, other than Norway lobsters (Dublin Bay prawns), not frozen or dried	10%
B.I.b)	In shell: 1 March to 31 May	Free
	In shell of the kind Ostrea Virginica: 1 June to last day of February	15%
04.05A.II.	Not exceeding 6·3 kg in weight per 120	£0·0500 per 120
	Over 6·3 kg but not exceeding 7·7 kg in weight per 120	£0·0750 per 120
	Over 7·7 kg in weight per 120	£0·0875 per 120
04.07		10%
06.01A.	Bulbs, corms, rhizomes and tubers of begonia and gloxinia	5%
	All other goods of this subheading excluding bulbs, corms, rhizomes, tubers and lily of the valley crowns and roots but including dahlia and other tuberous roots	£0·1377 per kg
B.	Ixia, narcissus (polyanthus types), roman hyacinth, snowdrop and star of Bethlehem	£0·0413 per kg (gross)
	Ranunculus	£0·0642 per kg (gross)
	Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types but including daffodil), tulip:	
	1 December to last day of February	£0·3123 per kg (gross)
	1 March to 30 April	£0·2480 per kg (gross)
	1 May to 30 November	£0·1837 per kg (gross)
	Other excluding freesia	£0·1837 per kg (gross)

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
06.02A.II.		10%
B.		£4·4289 per 100kg (gross)
D.	Mushroom spawn; Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock; sweet bays	10%
	Rose stocks neither budded nor grafted, the following rooted single stems of rosa canina and rosa rugosa, not less than 1·2 m. in length; seedlings of rosa canina and rosa laxa	5%
	Standard rose trees, including half standards, quarter standards and weeping standards	£12 per 100
	Other rose stocks and rose trees, shrubs, bushes and plants	£3 per 100
	Fruit stocks and fruit trees, shrubs, bushes and plants	£4·4289 per 100kg (gross)
	Azalea indica, not in flower	Free
	Other trees, shrubs and bushes, not in flower	£4·4289 per 100kg (gross)
	Other live plants, roots, cuttings and slips, not in flower	£0·1377 per kg (gross)
	Gypsophila, heather, marguerite, marigold and stock, in flower	£0·0413 per kg (gross)
	Other live plants, roots, cuttings and slips, in flower	£0·1837 per kg (gross)
06.03	Mimosa	£0·0183 per kg
	Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem and stock	£0·0413 per kg
	Lilac	£0·0330 per kg
	Narcissus (polyanthus types), peony and ranunculus	£0·0642 per kg
	Anemone, carnation and rose	£0·2755 per kg
	Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:	
	1 December to last day of February	£0·3123 per kg
	1 March to 30 April	£0·2480 per kg
	1 May to 30 November	£0·1837 per kg
	Freesia: 1 September to 30 April, of a value exceeding £1·9836 per kg	£0·7716 per kg
	1 May to 31 August	£0·2755 per kg
	Other excluding freesia from 1 September to 30 April of a value not exceeding £1·9836 per kg	£0·2204 per kg
06.04B.I.	Asparagus foliage	£0·1837 per kg
	Mosses and lichens; grasses (excluding agrostis, erianthus, eulalia, pampas, stipa and tropini (lagurus)); other foliage (excluding cycas, magnolia, holly, mistletoe and golden palm)	£0·0413 per kg

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
06.04B.II.	Asparagus foliage	£0·1837 per kg
	Mosses and lichens; grasses (excluding agrostis, erianthus, eulalia, pampas, stipa and tropini (lagurus)); other foliage (excluding cycas, magnolia, holly, mistletoe and golden palm)	£0·0413 per kg
III.	Asparagus foliage	£0·1837 per kg
	Foliage of cycas, magnolia, holly, mistletoe and golden palm; branches (other than foliage) and other parts; grasses: agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus))	10%
	Other	£0·0413 per kg
07.01E.		10%
F.III.	All goods of this subheading other than beans	10%
G.I.		10%
II.	Turnips	10%
III.		2·5%
IV.		10%
H.	Shallots: 1 February to 30 June	5%
	1 July to 31 July	10%
	1 August to 30 November	£0·4586 per 100kg
	1 December to 31 January	10%
IJ.		10%
Q.I.	Cultivated mushrooms: 1 May to 30 September	10%
R.	Fennel other than sweet	£4·1336 per 100kg
T.	Herbs	£4·1336 per 100kg
	Celery	5%
	All other goods of this subheading except aubergines, pumpkins, gourds, courgettes and okra	10%
07.02		10%
07.03B.		Free
D.	Cucumbers	10%
	Gherkins	Free
E.	Cauliflowers in brine, not being in airtight containers	£0·5905 per 100kg of the vegetable content
	Sweet peppers	Free
	Other vegetables	10%
F.		10%
07.04A.	In airtight containers	15%
	Other	10%
B.	Horse-radish	2.5%
	Herbs, not in powder	£4·1336 per 100kg
	Leeks and asparagus	10%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
07.04B. (cont.)	Garlic, sweet peppers and tomatoes	Free
	Other in airtight containers	15%
	Other not in airtight containers	10%
08.01A.		Free
B.	Fresh	£0·7381 per 100kg
	Dried	10%
C.	Dried	5%
D.		5%
E.	Whole, shelled or not	Free
H.		5%
08.02D.	Fresh	£0·4921 per 100kg
E.	Fresh excluding citrons	5%
	Dried excluding citrons	10%
08.03B.	All goods of this subheading other than dried figs in immediate containers of a net capacity of 15kg or less	£0·5905 per 100kg
08.04B.II.	Currants	£0·1968 per 100kg
	Other	£0·3936 per 100kg
08.05E.		Free
08.07E.		10%
08.08C.		Free
D.	Black currants and red currants:	
	16 June to 31 August	£3·6740 per 100kg
	1 September to 15 June	10%
F.	White currants:	
	16 June to 31 August	£3·6740 per 100kg
	1 September to 15 June	10%
	Gooseberries:	
	1 May to 31 July	£1·8365 per 100kg
	1 August to 30 April	5%
	Loganberries:	
	1 July to 31 August	10%
	1 September to 30 June	5%
	Bilberries (other than of the species Vaccinium myrtillus)	Free
	Other fruits, excluding blackberries	5%
08.09	All goods of this heading other than melons and the like	5%
08.10A.	Bilberries (fruit of the species Vaccinium myrtillus)	Free
	Other fruits, excluding raspberries and strawberries	15%
B.	Apple pulp	W.i.l. of 15% or £0·3444 per 100kg

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
08.10B. (cont.)	Other apple	£0·3444 per 100kg
	Bilberries (other than of the species Vaccinium myrtillus); grapefruit; pulp, not containing the peel, of oranges and the fruits falling within subheading 08.02B.	Free
	All other fruits of this subheading except apricots, cherries and peaches	15%
08.11A.	Apricot pulp	10%
	Other apricot	15%
B.	Pulp, containing the peel, not in brine	10%
	Comminuted entire; pulp not containing the peel; other in brine	Free
	Otherwise preserved	12·5%
E.	Apples	£0·3444 per 100kg
	Nuts and bilberries (other than of the species Vaccinium myrtillus)	10%
	Cherries; grapefruit; lemons comminuted entire; communited entire and pulp not containing the peel of the fruits falling within subheading 08.02B.; other citrus fruit excluding citrons preserved in brine	Free
	Strawberries	£1·4763 per 100kg
08.12F.I.	Consisting of apples, pears, peaches and nectarines, with or without bilberries (all species)	Free
II.	Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries (all species)	Free
	Other	10%
G.	Bilberries (all species)	Free
09.01A.I.		£0·4625 per 100kg
II.		£0·6200 per 100kg
B.		5%
C.	Coffee and chicory, roasted and ground, mixed but without other ingredients	£1·3778 per 100kg
	Other	10%
09.02A.		Free
09.04A.I.b)	Peppercorns, the fruit of *Piper nigrum*	Free
B.	All goods of this subheading other than crushed or ground pepper	10%
09.05		10%
09.06		5%
09.07		10%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
09.08B.I.		10%
09.09A.II.		Free
III.b)2.	All goods of this subheading other than fennel seed	Free
B.I.		Free
III.	All goods of this subheading other than aniseed and fennel seed	Free
09.10F.I.		10%
II.b)		10%
11.04A.		10%
B.		10%
11.05		10%
11.08B.		10%
12.03A.		10%
12.06	Hops	£3·9368 per 50kg
12.07A.	Flowers	Free
C.	In a dried state, not ground or powdered	Free
12.08A.		£1·8699 per 100kg
D.	Apricot kernels, whole	Free
13.03B.	Pectic substances and pectinates	10%
15.03C.		10%
15.04A.I.	Cod liver oil in casks, drums or other receptacles capable of holding at least 84kg of cod liver oil and without internal containers	£0·0119 per kg
	Other cod liver oil	£0·0158 per kg
15.07B.	Tung oil (china-wood oil), raw; oiticica oil, raw or liquid	Free
D.I.a)3.	Stillingia oil (tallow-seed oil)	Free
II.a)2.		10%
b)1.	Coconut oil	15%
	Other	10%
2.bb)	Other than coconut oil, ground-nut oil, linseed oil, rape oil, sesamum oil, soya bean oil, sunflower seed oil and safflower seed oil	10%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
15.12	Whale oil (not including sperm oil)	Free
	Coconut oil, ground-nut oil, linseed oil, rape oil, sesamum oil, soya bean oil, sunflower seed oil and safflower seed oil	15%
	Other	10%
15.13		10%
16.02A.I.		15%
B.II.	In airtight containers excluding pastes	10%
	Other	15%
III.b)1.	Tongues and jellied veal in airtight containers	10%
	Other	15%
2.	In airtight containers excluding pastes	10%
	Other	15%
16.03C.		10%
16.05A.	Frozen or preserved in vinegar or airtight containers	10%
B.	Oysters	15%
	Canned shrimps and canned prawns	7·5%
	Other excluding clams, cockles, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), whelks and winkles, not frozen or preserved in vinegar or airtight containers	10%
18.01		Free
18.02		Free
20.01B.	All goods of this subheading other than tomatoes, tomato purée and concentrates, olives, peas, beans, artichokes, cucumbers, aubergines, okra, pumpkins, gourds, courgettes and gherkins	10%
20.02A.	In airtight containers	15%
	Other	10%
B.	In airtight containers	15%
	Other	10%
D.		10%
E.	In airtight containers	15%
	Other	10%
F.	Capers in airtight containers	15%
	Other capers	10%
H.	Bamboo shoots; all other vegetables not in airtight containers excluding artichokes, cucumbers, aubergines, okra, pumpkins, gourds, courgettes, beans and gherkins	10%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
20.02H. (cont.)	Other vegetables in airtight containers excluding artichokes, cucumbers, aubergines, okra, pumpkins, gourds, courgettes, beans and gherkins	15%
20.03	Strawberries in containers, the contents of each weighing not less than 5·4kg	£1·5747 per 100kg
	Other	15%
20.04B.	Apricots, figs, plums (including bullace, damsons, greengages and mirabelles, but not prunes)	£0·7381 per 100kg
	Cherries other than drained or glacé, fruit-peels	20%
	Other	10%
20.05C.	All goods of this subheading other than jams, marmalades, compotes, fruit purée and fruit pastes	10%
20.06A.		7·5%
B.I.a)		10%
b)		£0·5413 per 100kg
c)		15%
d)1.aa)	Peaches	6%
	Pears and apricots	12%
bb)	Peaches containing added sweetening matter	6%
	Pears and apricots containing added sweetening matter	12%
	Other pears	15%
	Other peaches and apricots	Free
2.aa)	Peaches	6%
	Pears and apricots	12%
bb)	Peaches containing added sweetening matter	6%
	Pears and apricots containing added sweetening matter	12%
	Other pears	15%
	Other peaches and apricots	Free
e)1.	Apples	£0·2706 per 100kg
	Cherries, stoned	10%
	Grapefruit; lemons comminuted entire	Free
	Loganberries	£0·4674 per 100kg
	Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:	
	Comminuted entire and pulp not containing the peel	Free
	Other	7·5%
	Other fruits	15%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
20.06B.I.e)2.	Apples	W.i.l. of 25% or £0·3444 per 100 kg
	Canned cherries	Free
	Grapefruit; lemons comminuted entire	Free
	Oranges and mandarins (including tangerines and satsumas), clementines, wilkings and other similar citrus hybrids:	
	Comminuted entire and pulp not containing the peel	Free
	Other	7·5%
	Strawberries	£1·4763 per 100 kg
	Other fruits	15%
f)	Mixtures of fruits (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	£0·2952 per 100 kg
	Mixtures of fruit (including fruit pulp) (excluding those listed above) which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:	
	Where not less than 80% by weight of all fruit in the mixtures consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	Free
	Other	£0·2952 per 100 kg
	Other mixtures	15%
II.a)2.		Free
4.		15%
5.		£0·5413 per 100 kg
8.	Grapefruit	Free
	Loganberries	£0·4674 per 100 kg
	Nuts	7·5%
	All other goods of this subheading except oranges, lemons, cherries, plums, strawberries, raspberries, apples, quinces and prunes	15%
b)2.		Free
4.		15%
5.		£0·5413 per 100 kg
8.	Grapefruit	Free
	Loganberries	£0·4674 per 100 kg
	Nuts	7·5%
	All other goods of this subheading except oranges, lemons, cherries, plums, strawberries, raspberries, apples, quinces and prunes	15%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
20.06B.II.c)	Ginger	10%
	Grapefruit	Free
	Nuts	7·5%
	Pineapples	£0·5413 per 100 kg
	All other goods of this subheading except oranges and mandarins (including tangerines and satsumas), clementines, wilkings and other similar citrus hybrids, lemons, apricots, peaches, cherries, plums, strawberries, raspberries, apples, prunes, pears, quinces and fruit mixtures	15%
20.07A.III.	Pineapple juice	5%
B.II.	Pineapple juice	5%
22.07B.I.	Made wine not exceeding 15°	£0·1000 per liquid gal
	Made wine exceeding 15°	£0·5000 per liquid gal
	Cider and perry of a strength less than 8·7° and containing no added alcohol or colouring or flavouring matter.	10%
II.a)	Beer of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, and other preparations of a similar character, where the worts thereof were before fermentation of a gravity of 1200° or more	Free
	Other beer	£1·0000 per 36 gals
	Cider and perry of a strength less than 8·7° and containing no added alcohol or colouring or flavouring matter	10%
b)	Beer of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, and other preparations of a similar character, where the worts thereof were before fermentation of a gravity of 1200° or more	Free
	Other beer	£1·0000 per 36 gals
	Made wine not exceeding 15°, not in bottle	£0·1250 per liquid gal
	Cider and perry of a strength less than 8·7° and containing no added alcohol or colouring or flavouring matter	10%
22.08	Spirits obtained from agricultural products listed in Annex II to the EEC Treaty	£0·1250 per proof gal
22.09A.	Spirits obtained from agricultural products listed in Annex II to the EEC Treaty	£0·0625 per proof gal
22.10B.		23%

Tariff Heading (1)	*Description of Goods* (2)	*Rate of Duty (if any)* (3)
23.01B.	Herring meal	Free
23.07C.	Vitamin supplements:	
	Where the vitamin content consists of natural vitamin concentrates	5%
	Other	W.i.g. of 5% or 22% of the value of the vitamin content (other than natural vitamin concentrates)
	Liquefied herring wholly of herring apart from preserving and liquefying ingredients	Free
	Other	10%
45.01		Free

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1978, provides for special rates of customs duty set out in the Schedule to the Order (or for exemption where the word "free" appears in column 3) in respect of certain goods originating in Greece in accordance with the provisions of the Association Agreement of 9th July 1961 between the European Economic Community and Greece and the Interim Agreement of 28th April 1975. These special rates apply only where the amount of duty at these rates is less than the amount that would be applicable under the common customs tariff of the European Economic Community.

Under the terms of the Agreements duty continues to be chargeable at rates not exceeding those which applied to those goods on import into the United Kingdom on 1st January 1972.

On goods originating in Greece listed in the Schedule, this Order does not change any of the rates of duty at present applicable under the Import Duties (Greece) (Reductions) Order 1975 (S.I. 1975/2057) as amended by the Import Duties (Greece) (Reductions) (Amendment) Order 1977 (S.I. 1977/838). It also incorporates, without changing the rates of duty, the provisions of the Customs Duties (Greece) Order 1977 and the Customs Duties (Greece) (No. 2) Order 1977, which are now revoked.

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