STATUTORY INSTRUMENTS

1986 No. 347

CUSTOMS AND EXCISE

The Customs Duties (Portugal) Order 1986

Made - - - - - -	*27th February* 1986
Laid before the House of Commons	*28th February* 1986
Coming into Operation	*1st March* 1986

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 (Portugal) Order 1986 and shall come into operation on 1st March 1986.

(2) In this Order—

"relevant goods" means goods which, at the time of their importation into the United Kingdom, are entitled to benefit from the progressive reduction of customs duties in trade between Portugal and the other member States of the European Communities as constituted on 31st December 1985 by virtue of the provisions of Title III of Part Four of the Act annexed to the Treaty concerning the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community and the European Atomic Energy Community, signed at Madrid and Lisbon on 12th June 1985, and to the Decision of the Council of the European Communities of 11th June 1985 on the accession of the Kingdom of Spain and the Portuguese Republic to the European Coal and Steel Community (**b**);

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

references in Schedule 1 or 3 to this Order to a rate of duty, unless otherwise stated, are references to a rate calculated as a 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

(**a**) 1972 c. 68; section 1(2) was amended by the European Communities (Spanish and Portuguese Accession) Act 1985 (c. 75) and section 5(3) by the Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), Schedule 2, paragraph 3.

(**b**) The Act is included in European Communities No. 27 (1985), Cmnd 9634, and the Decision is included in European Communities No. 28 (1985), Cmnd 9635.

medium in which the goods are imported and of any container in or on which they are made up;

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(**a**) except that the symbol "hl" is used for the unit "hectolitre"; and

"ECU" means European Currency Unit as defined in Council Regulation (EEC) No. 3180/78(**b**) and any amount so expressed shall be converted to sterling at the rate of 1 ECU equals £0.588624(**c**).

(3) This Order does not impose or increase any customs duty or restrict any relief from customs duty otherwise than in pursuance of a Community obligation.

2.— (1) Subject to paragraph (2) and Articles 3, 4, 5 and 6(1) below, from 1st March 1986 until 31st December 1986, where in relation to any relevant goods which fall within a heading or subheading specified in column 1 of Schedule 1 to this Order a rate of customs duty is shown in column 3, then, on the importation into the United Kingdom of any of those goods, there shall be charged a duty of customs at the rate so shown.

(2) If the entry "FREE" appears in the said column 3 in relation to the goods, no customs duty shall be charged.

3. From 1st March 1986 until 31st December 1986, no customs duty shall be charged on any relevant goods which fall within a heading or subheading specified in column 1 of Schedule 2 to this Order and are of a description specified in column 2.

4. Subject to Articles 5 and 6(1) below, from 1st March 1986 until 31st December 1986, in the case of any relevant goods which fall within a heading or subheading specified in column 1 of Schedule 3 to this Order and are of a description specified in column 2 there shall be charged a duty of customs at the rate shown in column 3 of Schedule 3 instead of any higher rate shown in column 3 of Schedule 1 in relation to the goods.

5. In the case of any goods to which Article 2 or 4 applies, where in accordance with any directly applicable Community provision the rate of duty chargeable is lower than the rate chargeable under those Articles or is nil, customs duty shall be chargeable on the importation of the goods into the United Kingdom at the lower rate.

6.— (1) Where a period of time or a description of goods is specified in column 2 of Schedule 1 or 3 to this Order in relation to any heading or subheading, the duty provided for in relation to that heading or subheading by

(**a**) S.I. 1975/1319, amended by S.I. 1977/1683, 1978/484, 1980/8, 1070.
(**b**) OJ No. L379, 30.12.1978, p. 1.
(**c**) *See* Commission Notice of 1.10.1985 (OJ No. C250, 2.10.1985, p. 1).

Article 2 or 4 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 Schedule 1, 2 or 3 to this Order (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.

T. Garel-Jones,
A. G. Hamilton,

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

27th February 1986.

SCHEDULE 1

Tariff Heading (1)				Description of Goods (2)	Rate of Duty (3)
01.01A.	I.			... ...	FREE
	II.			... ...	3.4
	III.			... ...	15.4
	B.			... ...	10.2
	C.			... ...	14.5
01.02A.	I.			... ...	FREE
	II.			... ...	14.2
	B.			... ...	FREE
01.03				... ...	FREE
01.04A.	I.			... ...	FREE
	II.			... ...	4.2
	B.			... ...	FREE
01.05				... ...	FREE
01.06A.				... ...	5.1
	B.			... ...	8.5
	C.			... ...	FREE
02.01A.	I.			... ...	6.8
	II.			... ...	17.7
	III.	a)		... ...	FREE
		b)		... ...	2.5
	IV.			... ...	FREE
	B. I.			... ...	FREE
	II.	a)		... ...	8.5
		b)	1.	... ...	6.2
			2.	... ...	3.5
		c)		... ...	FREE
		d)		... ...	2.5
02.02/02.03				... ...	FREE
02.04A.				... ...	8.5
	B.			... ...	2.5
	C. I.			Whale meat	FREE
				Other...	8.5
	II.				11.9
02.05				... ...	FREE
02.06A.				... ...	8.5
	B.			... ...	FREE
	C. I.	a)		... ...	21.3
		b)		... ...	17.7
	II.	a)		... ...	FREE
	II.	b)		... ...	20.5
	III.			... ...	20.5
03.01A.	I.	a)		... ...	10.2
		b)		... ...	1.7
		c) to d)		... ...	FREE
	II.			... ...	2.5
	III.			... ...	6.8
	IV.			... ...	FREE
	B. I.	a)	1.	... ...	FREE
			2.	... ...	12.8
		b)	1.	... ...	FREE
			2.	... ...	11.1
		c)	1.	... ...	FREE
			2.	... ...	18.8
		d)		... ...	20.1

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
		e)	... ...	6.8
		f) to g)	... ...	6.8
		h)	... ...	10.2
		ij) to n)	... ...	12.8
		o) 1.	... ...	FREE
		2.	... ...	17.1
		p) to u)	... ...	12.8
		v)	Barbel mullet and rock mullet, sea perch and sea dace; sole	FREE
			Other...	12.8
		w) to y)		12.8
	II.	a)	... ...	15.4
		b) 1. to 3.	... ...	12.8
		4.	... ...	10.2
		5. to 6.	... ...	12.8
		7.	... ...	15.4
		8. to 17.	... ...	12.8
C.			... ...	8.5
03.02A.	I.	a)	... ...	10.2
		b)	... ...	FREE
		c)	... ...	8.5
		d)	... ...	12.8
		e)	... ...	9.4
		f)	... ...	10.2
	II.	a)	... ...	FREE
		b)	... ...	12.8
		c)	... ...	12.8
		d)	... ...	13.7
B.	I.		... ...	8.5
	II.		... ...	11.1
	III.		... ...	12.8
	IV.		... ...	13.7
	V. to VIII.		... ...	11.9
C.			... ...	9.4
D.			... ...	11.1
03.03A.	I.		... ...	21.4
	II.	a)	... ...	6.8
		b) 1.	... ...	6.8
		2.aa)	... ...	13.7
		bb)	... ...	17.1
	III.	a)	... ...	6.8
		b)	... ...	12.8
		c)	... ...	12.8
	IV.	a)	... ...	10.2
		b)	... ...	15.4
		c)	... ...	15.4
	V.	a)	... ...	10.2
B.	I.	a)	... ...	FREE
		b)	... ...	FREE
	II.		... ...	8.5
	III.		... ...	FREE
	IV.	a) 1. aa)	... ...	5.1

SCHEDULE 1—*continued*

Tariff Heading (1)	Description of Goods (2)	Rate of Duty (3)
bb)	... ...	5.1
cc)	... ...	6.8
dd)	... ...	6.8
2. to 4.	... ...	6.8
5.	Clams or cockles (scrobicularia plana)	FREE
	Other	6.8
6.	... ...	6.8
6) 1. aa)	... ...	5.1
bb)	... ...	5.1
cc)	... ...	6.8
dd)	... ...	6.8
2.	Clams or cockles (scrobicularia plana)	FREE
	Other	6.8
04.01/04.04	... ...	FREE
04.05A. I.	... ...	FREE
II.	... ...	10.2
B.	... ...	FREE
04.06	... ...	23.1
04.07	... ...	10.2
05.01/05.02	... ...	FREE
05.03A.	... ...	FREE
B.	... ...	0.9
05.04/05.05	... ...	FREE
05.07A. I.	... ...	FREE
II.	... ...	3.1
B.	... ...	1.8
05.08/05.12	... ...	FREE
05.13A.	... ...	FREE
B.	... ...	7.2
05.14/05.15	... ...	FREE
06.01A.	... ...	6.8
B. I.	... ...	12.8
II.	... ...	8.5
06.02A. I.	... ...	FREE
II.	... ...	6.8
B.	... ...	2.5
C.	... ...	FREE
D.	... ...	11.1
06.03A. I.	Orchids, anthurium, strelitzias and proteaceae	19.2
	Other	20.5
II.	Orchids, anthurium, strelitzias and proteaceae	13.6
	Other	14.5
B.	... ...	17.1
06.04A.	... ...	FREE
B. I.	... ...	8.5
II.	... ...	3.4
III.	... ...	14.5
07.01A. I.	... ...	5.9

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
	II.	a)	... ...	12.8
		b)	... ...	17.9
	III.	a)	... ...	7.7
		b)	... ...	15.4
B.	I.	a)	... ...	15.1 subject to a minimum of 1.7 ECU per 100 kg
		b)	... ...	10.6 subject to a minimum of 1.2 ECU per 100 kg
	II.		... ...	13.3 subject to a minimum of 0.4 ECU per 100 kg.
	III.		... ...	13.3
C.			... ...	11.5
D.	I.	a)	... ...	13.3 subject to a minimum of 2.2 ECU per 100 kg gross
		b)	... ...	11.5 subject to a minimum of 1.4 ECU per 100 kg gross
	II.			11.5
E.			... ...	11.5
F.	I.	a)	... ...	8.8
		b)	... ...	15.1
	II.	a)	... ...	11.5 subject to a minimum of 1.7 ECU per 100 kg
		b)	... ...	15.1 subject to a minimum of 1.7 ECU per 100 kg
	III.			12.4
G.	I.	a)	... ...	11.5
		b)	... ...	15.1
	II.		... ...	15.1
	III.		... ...	13.3
	IV.		... ...	15.1
H.			... ...	10.6
I.J.			... ...	11.5
K.			... ...	14.2
L.			... ...	11.5
M.	I.		... ...	9.7 subject to a minimum of 1.7 ECU per 100 kg
	II.		... ...	16 subject to a minimum of 3.1 ECU per 100 kg
N.	I.		... ...	6.3
	II.		... ...	FREE
O.			... ...	6.2
P.	I.	a)	... ...	14.2
		b)	... ...	17.7
	II.		... ...	14.2
Q.	I.		... ...	14.2

SCHEDULE 1—*continued*

Tariff Heading (1)				Description of Goods (2)	Rate of Duty (3)
	II.			... ...	3.5
	III.			... ...	6.2
	IV.			... ...	7.1
R.				... ...	8.8
S.				... ...	5.6
T.				... ...	14.2
07.02A.				... ...	17.2
B.				... ...	15.4
07.03A.	I.			... ...	7.2
	II.			... ...	FREE
B.				... ...	5.1
C.				... ...	7.7
D.				... ...	12.8
E.				... ...	10.2
F.				... ...	12.8
07.04A.				... ...	13.7
B.				Olives	13.6
				Other	12.8
07.05A.	I.			... ...	1.2
	II.			... ...	0.8
	III.			... ...	2.1
B.	I.			... ...	1.2
	II.			... ...	0.8
	III.			... ...	2.1
07.06A.				... ...	FREE
B.				... ...	2.6
08.01A.				... ...	10.2
B.				... ...	17.1
C.				... ...	2.3
D.				... ...	6.8
E.				... ...	1.7
F. to G.				... ...	FREE
H.				... ...	5.1
08.02A.	I.	a)		... ...	11.5
		b)		... ...	5.3
		c)		... ...	3.5
		d)		... ...	17.7
	II.	a)		... ...	13.3
		b)		... ...	17.7
B				... ...	17.7
C.				... ...	7.1
D.				... ...	2.6
E.				... ...	14.2
08.03A.				... ...	4.3
B.				... ...	5.9
08.04A.	I.	a)	1.	1 December to 31 December	8.8
			2.	1 March to 31 March	8.0
				1 April to 14 July and 1 November to 31 December	16.0
		b)		... ...	19.5
	II.	a)		... ...	16.0

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
		b)	... ...	19.5
B.			... ...	2.5
08.05A.	I.		... ...	FREE
	II.		... ...	6.2
B.			... ...	3.5
C.			... ...	6.2
D.			... ...	1.7
E.			... ...	1.3
F.			... ...	1.2
G.			Pigrinolia nuts.. ...	1.7
			Other	3.5
08.06A.	I.		... ...	8.0 subject to a minimum of 0.4 ECU per 100 kg
	II.	a)	... ...	12.4 subject to a minimum of 2.1 ECU per 100 kg
		b)	... ...	7.1 subject to a minimum of 2.0 ECU per 100 kg
		c)	... ...	5.3 subject to a minimum of 1.2 ECU per 100 kg
B.	I.		... ...	8.0 subject to a minimum of 0.4 ECU per 100 kg
	II.	a)	... ...	8.8 subject to a minimum of 1.3 ECU per 100 kg
		b)	... ...	4.4 subject to a minimum of 1.7 ECU per 100 kg
		c)	... ...	8.8 subject to a minimum of 1.3 ECU per 100 kg
		d)	... ...	11.5 subject to a minimum of 1.7 ECU per 100 kg
C.			... ...	8.0
08.07A.			... ...	22.2
B.			... ...	19.5
C.	I.		... ...	13.3 subject to a minimum of 2.6 ECU per 100 kg
	II.		... ...	13.3
D.	I.		... ...	13.3 subject to a minimum of 2.6 ECU per 100 kg
	II.		... ...	7.1
E.			... ...	13.3
08.08A.	I.		... ...	14.2 subject to a minimum of 2.6 ECU per 100 kg

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
	II.		From 1 March to 30 April and 1 August to 30 September ...	12.4
			From 1 October to 31 December	10.5
B.			... ...	FREE
C.			... ...	3.5
D.			... ...	9.7
E.			... ...	2.6
F.	I.		... ...	3.5
	II.		... ...	10.6
08.09			... ...	9.7
08.10A.			... ...	15.7
B.			... ...	12.8
C.			... ...	3.4
D.			... ...	15.7
08.11A.			... ...	13.7
B.			... ...	13.7
C.			... ...	4.7
D.			... ...	6.8
E.			... ...	9.4
08.12A.			... ...	5.9
B.			... ...	5.9
C.			... ...	10.2
D.			... ...	6.8
E.			... ...	2.5
F.	I.		... ...	6.8
	II.		... ...	10.2
G.			... ...	5.1
08.13			... ...	1.7
09.01A.	I.	a)	... ...	4.2
		b)	... ...	11.1
	II.	a)	... ...	12.8
		b)	... ...	15.4
B.			... ...	11.1
C.			... ...	15.4
09.02A.			... ...	4.2
B.			... ...	FREE
09.03			... ...	FREE
09.04A.	I.	a)	... ...	FREE
		b)	... ...	8.5
	II.	a)	... ...	FREE
		b)	... ...	FREE
		c)	... ...	8.5
B.	I.		... ...	10.2
	II.		... ...	10.7
09.05			... ...	9.8
09.06A.			... ...	8.5
B.			... ...	6.8
09.07			... ...	12.8
09.08A.	I.		... ...	FREE
	II.	a)	... ...	8.5
		b)	... ...	FREE

SCHEDULE 1—*continued*

Tariff Heading (1)	Description of Goods (2)	Rate of Duty (3)
B. I.	... ...	10.2
II.	... ...	6.8
III.	... ...	FREE
09.09A. I.	... ...	4.2
II.	... ...	19.7
III. a)	... ...	FREE
b) 1.	... ...	FREE
2.	... ...	4.2
B. I.	... ...	22.2
II.	... ...	FREE
III.	... ...	8.5
09.10A. I. a)	... ...	FREE
b)	... ...	11.9
II.	... ...	14.5
B.	... ...	11.9
C. I.	... ...	13.7
II.	... ...	16.2
D.	... ...	FREE
E.	... ...	FREE
F. I.	... ...	17.1
II. a)	... ...	FREE
b)	... ...	21.4
10.01A.	... ...	17.1
B. I.	... ...	FREE
II.	... ...	FREE
10.02/10.05	... ...	FREE
10.06A.	... ...	10.2
B.	... ...	FREE
10.07/11.02	... ...	FREE
11.04A.	... ...	10.2
B. I.	... ...	14.5
II.	... ...	11.1
C.	... ...	FREE
11.05	... ...	16.2
11.07	... ...	FREE
11.08A	... ...	FREE
B.	... ...	25.7
11.09	... ...	FREE
12.01	... ...	FREE
12.02A.	... ...	6.3
B.	... ...	FREE
12.03A.	... ...	11.1
B.	... ...	FREE
C. I.	... ...	3.4
II.	... ...	3.4
III.	... ...	4.2
D.	... ...	5.1
E.	... ...	5.9
12.04	... ...	FREE
12.06	... ...	7.7
12.07A.	... ...	1.2
B.	... ...	0.8
C.	... ...	1.2
D.	... ...	FREE

SCHEDULE 1—*continued*

Tariff Heading (1)	Description of Goods (2)	Rate of Duty (3)
12.08A.	... ...	1.7
B.	... ...	3.4
C. I.	... ...	1.7
II.	... ...	3.8
D.	... ...	3.4
E.	... ...	FREE
12.09	... ...	FREE
12.10A.	... ...	7.7
B.	... ...	FREE
13.02A.	... ...	0.4
B.	... ...	FREE
13.03A. I.	... ...	FREE
II.	... ...	FREE
III.	... ...	1.3
IV. to VII.	... ...	4.5
VIII. a)	... ...	2.2
b)	... ...	FREE
B. I.	Pectic substances and Pectinates ...	14.3
	Pectates	15.1
II.	Pectic substances and Pectinates ...	8.3
	Pectates	8.8
C. I.	... ...	2.2
II.	... ...	2.7
III.	... ...	FREE
14.01A. I.	... ...	FREE
II.	... ...	1.8
B.	... ...	0.9
C.	... ...	FREE
14.02/15.01	... ...	FREE
15.02A.	... ...	FREE
B. I.	... ...	4.4
II.	... ...	4.2
15.03A. I.	... ...	FREE
II.	... ...	6.8
B.	... ...	3.4
C.	... ...	8.5
15.04A. I.	... ...	2.7
II.	... ...	FREE
B. to C.	... ...	FREE
15.05A.	... ...	4.5
B.	... ...	3.6
15.06	... ...	1.8
15.07A.	... ...	FREE
B.	... ...	2.7
C. I.	... ...	FREE
II.	... ...	7.2
D. I. a) 1.	... ...	3.6
2.	... ...	FREE
3.	... ...	4.5
b) 1.	... ...	FREE
2.	... ...	7.2

SCHEDULE 1—*continued*

Tariff Heading (1)						Description of Goods (2)	Rate of Duty (3)
	II.	a)	1.			... ...	6.0
			2.			... ...	14.0
		b)	1.			... ...	20.0
			2.	aa)		... ...	10.0
				bb)		... ...	15.0
15.08						... ...	10.8
15.10A.						... ...	7.2
	B.					... ...	6.3
	C.					Products obtained from pinewood with a fatty acid content of 90% or more by weight	FREE
						Other	4.0
	D.					... ...	5.4
15.11A.						... ...	1.3
	B.					... ...	5.4
15.12A.						Intended for human consumption	20.0
						Other	18.1
	B.					Intended for human consumption	17.0
						Other	15.4
15.13						... ...	22.7
15.15A.						... ...	3.1
	B.	I.				... ...	FREE
		II.				... ...	4.5
15.16A.						... ...	FREE
	B.					... ...	3.6
15.17A.						... ...	5.4
	B.	I.				... ...	FREE
		II.	a)			... ...	4.5
			b)			... ...	1.8
16.01						... ...	FREE
16.02A.		I.				... ...	13.7
		II.				... ...	FREE
	B.	I.				... ...	FREE
		II.				... ...	14.5
		III.	a)			... ...	FREE
			b)	1.	aa)	... ...	17.7
					bb)	... ...	23.1
				2.	aa) 11.	... ...	17.1
					bb)	... ...	22.2
16.03A.						... ...	FREE
	B.					Whale meat extracts	FREE
						Other	3.4
	C.					Whale meat extracts	FREE
						Other	17.1
16.04A. to C.						... ...	FREE
	D.					... ...	9.0
	E.					... ...	8.4
	F.					Anchovies.	10.9
						Other.	8.5
	G.					... ...	FREE

SCHEDULE 1—*continued*

Tariff Heading (1)	Description of Goods (2)	Rate of Duty (3)
16.05	... ...	FREE
17.01/17.03	... ...	FREE
17.04A.	... ...	10.8
B.	... ...	FREE
C. to D.	... ...	FREE
18.01/18.02	... ...	2.5
18.03	... ...	13.5
18.04	... ...	10.8
18.05	... ...	14.4
18.06A. to C.	... ...	FREE
D.	In immediate packings of a capacity of 500g or less	10.2
	In immediate packings of a capacity of 500g but of not more than 1 kg ...	5.4
	Other.	5.4
19.02/19.08	... ...	FREE
20.01A.	... ...	FREE
B.	Gherkins...	18.8
	Cucumbers	9.4
C.	Sweet Peppers.. ...	8.5
	Cauliflowers	11.9
	Olives	18.1
	Other.	17.1
20.02A.	... ...	19.7
B.	... ...	15.4
C.	... ...	10.0
D.	... ...	18.8
E.	... ...	17.1
F.	Capers	6.8
	Olives	7.2
G.	... ...	20.5
H.	Sweet Peppers.. ...	13.1
	Other.	18.8
20.03	... ...	22.2
20.04A.	... ...	FREE
B.	... ...	21.4
20.05A.	... ...	25.7
B. I.	... ...	21.4
II.	... ...	21.4
III.	... ...	23.1
C. I. a)	... ...	23.9
b)	... ...	25.7
II..	... ...	25.7
III.	... ...	25.7
20.06A. I.	... ...	11.9
II.	... ...	13.7
B. I. a) 1.	... ...	17.1
2	... ...	27.4
b) to c)	... ...	27.4

SCHEDULE 1—*continued*

Tariff Heading (1)						Description of Goods (2)	Rate of Duty (3)
		d)	1.	aa)	11.	... ...	25.7
					22.	... ...	27.4
				bb)	11.	... ...	25.7
					22.	... ...	27.4
			2.	a)		... ...	27.4
		e)	1.	aa)		... ...	25.7
				bb)		... ...	27.4
			2.	aa)		... ...	25.7
				bb)		... ...	27.4
		f)	1.	aa)		... ...	25.7
				bb)		... ...	27.4
			2.	aa)		... ...	25.7
				bb)		... ...	27.4
	II.	a)	1.			... ...	FREE
			2.			... ...	14.5
			3.			... ...	17.9
			4.			... ...	18.8
			5.			... ...	18.8
			6.			... ...	17.1
			7.			... ...	18.8
			8.			... ...	17.1
			9.			... ...	17.1
		b)	1.			... ...	FREE
			2.			... ...	14.5
			3.			... ...	17.1
			4.			... ...	20.5
			5.			... ...	20.5
			6.			... ...	18.8
			7.	aa)	11.	... ...	18.8
					22.	... ...	20.5
				bb)	11.	... ...	18.8
					22.	... ...	20.5
			8.			... ...	20.5
			9.	aa)		... ...	12.8
				bb)		... ...	18.8
		c)	1.	aa)		... ...	14.5
				bb)		... ...	16.2
				cc)		... ...	17.9
				dd)		... ...	19.7
				ee)		... ...	19.7
			2.	aa)		... ...	17.9
				bb)		... ...	19.7
20.07A.	I.					... ...	44.4
	II. to III.					... ...	35.9
B.	I.	a)	1.			... ...	24.8
			2.	aa)		... ...	20.5
				bb)		... ...	21.4
			3.			... ...	21.4
		b)	1.			... ...	24.8
			2.	aa)		... ...	20.5
				bb)		... ...	20.5
				cc)		... ...	21.4
			3.	aa)		... ...	20.5
				bb)		... ...	20.5
				cc)		... ...	21.4

SCHEDULE 1—*continued*

Tariff Heading (1)						Description of Goods (2)	Rate of Duty (3)
			4.			... ...	21.4
	II.	a)	1.			... ...	16.2
			2.			... ...	12.8
			3.	aa)		... ...	15.4
				bb)		... ...	16.2
			4.	aa)		... ...	16.2
				bb)		... ...	17.1
			5.	aa)		... ...	17.1
				bb)		... ...	17.9
			6.	aa)		... ...	17.9
				bb)		... ...	18.8
			7.	aa)	11.	... ...	16.2
					22.	... ...	17.1
				bb)	11.	... ...	17.9
					22.	... ...	18.8
		b)	1.			... ...	16.2
			2.			... ...	12.8
			3.	aa)		... ...	15.4
				bb)		... ...	15.4
				cc)		... ...	16.2
			4.	aa)		... ...	15.4
				bb)		... ...	15.4
				cc)		... ...	16.2
			5.	aa)		... ...	16.2
				bb)		... ...	16.2
				cc)		... ...	17.1
			6.	aa)		... ...	17.1
				bb)		... ...	17.9
			7.	aa)		... ...	17.9
				bb)		... ...	17.9
				cc)		... ...	18.8
			8.	aa)	11.	... ...	16.2
					22.	... ...	16.2
					33.	... ...	17.1
				bb)	11.	... ...	17.9
					22.	... ...	17.9
					33.	... ...	18.8
21.02A.						... ...	16.2
B.						... ...	10.8
C.	I.					... ...	16.2
	II.					... ...	FREE
D.	I.					... ...	19.8
	II.					... ...	FREE
21.03A.	I.					... ...	7.2
	II.					... ...	3.6
B.						... ...	12.6
21.04A.						... ...	FREE
B.						... ...	9.0
C.						Containing tomato..	9.0
						Other	5.4
21.05A.						Containing tomato..	9.0
						Other	5.4
B.						... ...	19.8

SCHEDULE 1—*continued*

Tariff Heading (1)	Description of Goods (2)	Rate of Duty (3)
21.06A. I.	... ...	15.3
II.	... ...	FREE
III.	... ...	20.7
B.	... ...	3.6
C.	... ...	8.5
21.07A. to F	... ...	FREE
G. I. a) 1.	Hydrolysates of proteins, autolysates of yeast..	5.4
	Other	18.0
2.	... ...	FREE
b) to f)	... ...	FREE
II. to V.	... ...	FREE
VI. to IX.	In packages of a capacity exceeding 1 kg	5.4
	Other	FREE
22.01A.	... ...	3.6
B.	... ...	FREE
22.02A.	Containing sugar (sucrose or invert sugar).	FREE
	Other	13.5
B.	... ...	FREE
22.03	... ...	9.0
22.04	... ...	35.5
22.05A.	... ...	35.5 ECU per hl.
B.	... ...	35.5 ECU per hl.
C. I. a)	Verde and Dão. ...	7.5 ECU per hl.
	Wines from Algarve, Bairrada, Beiras, Bucelas, Colares, Duro, Ribatejo-Oeste, and Tras-Os-Momtos	12.0 ECU per hl.
	Other	12.8 ECU per hl.
b)	Verde and Dão. ...	8.1 ECU per hl.
	Wines from Algarve, Bairrada, Beiras, Bucelas, Colares, Duro, Ribatejo-Oeste and Tras-Os-Momtos	9.0 ECU per hl.
	Other	9.6 ECU per hl.
II. a)	Dão	8.8 ECU per hl.
	Verde...	12.6 ECU per hl.
	Wines from Algarve, Bairrada, Beiras, Bucelas, Colares, Duro, Ribatejo-Oeste and Tras-Os-Momtos	14.0 ECU per hl.
	Other	15.0 ECU per hl.

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
		b)	Verde and Dão. ...	9.9 ECU per hl.
			Wines from Algarve, Bairrada, Beiras, Bucelas, Colares, Duro, Ribatejo-Oeste and Tras-Os-Momtos	11.0 ECU per hl.
			Other	11.8 ECU per hl.
	III.	a) 1.	Port, Madeira, Setubal Muscatel or Setubal	4.3 ECU per hl.
			Carcavelos..	10.8 ECU per hl.
			Other	14.4 ECU per hl.
		2.	... ...	18.3 ECU per hl.
		b) 1.	Port, Madeira, Setubal Muscatel or Setubal	4.4 ECU per hl.
			Carcavelos..	8.8 ECU per hl.
			Other	11.8 ECU per hl.
		2.	... ...	12.8 ECU per hl.
		3.	... ...	15.0 ECU per hl.
	IV.	a) 1.	Port, Madeira, Setubal Muscatel or Setubal	4.6 ECU per hl.
			Carcavelos	11.6 ECU per hl.
			Other	15.5 ECU per hl.
		2.	... ...	20.4 ECU per hl.
		b) 1.	Port, Madeira, Setubal Muscatel or Setubal	4.8 ECU per hl.
			Carcavelos	9.6 ECU per hl.
			Other	12.8 ECU per hl.
		2.	... ...	13.9 ECU per hl.
		3.	... ...	20.4 ECU per hl.
	V.	a)	... ...	1.7 ECU per hl per % volume of alcohol+10.7 ECU per hl.
		b)	... ...	1.7 ECU per hl per % volume of alcohol
22.06			... ...	FREE
22.07A.			... ...	1.4 ECU per hl per % volume of alcohol subject to a minimum of 8 ECU per hl
	B. I.		... ...	25.7
	II.	a)	... ...	10.2
		b)	... ...	7.7
22.08A.			Obtained from agricultural products listed in Annex II to the Treaty establishing the EEC	13.7
			Other...	14.4

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
B.			Obtained from agricultural products listed in Annex II to the Treaty establishing the EEC	25.7
			Other...	27.0
22.09 A.	I.		Obtained from agricultural products listed in Annex II to the Treaty establishing the EEC	1.3 ECU per hl % volume of alcohol+8.5 ECU per hl
			Other...	1.4 ECU per hl per % volume of alcohol+9.0 ECU per hl
	II.		Obtained from agricultural products listed in Annex II to the Treaty establishing the EEC	1.3 ECU per hl per % volume of alcohol
			Other	1.4 ECU per hl per % % volume of alcohol
B.	I.		... ...	FREE
	II.		... ...	24.3 subject to a minimum of 1.4 ECU per hl % volume of alcohol
C.	I.	a)	... ...	0.9 ECU per hl per % volume of alcohol+4.5 ECU per hl
		b)	... ...	0.9 ECU per hl per % volume of alcohol
	II.	a)	... ...	0.9 ECU per hl per % volume of alcohol+4.5 ECU per hl
		b)	... ...	0.9 ECU per hl per % volume of alcohol
	III.	a) 1.	... ...	0.3 ECU per hl per % volume of alcohol+2.7 ECU per hl
		2.	... ...	0.3 ECU per hl per % volume of alcohol
		b) 1.	... ...	0.3 ECU per hl per % volume of alcohol+2.7 ECU per hl
		2.	... ...	0.3 ECU per hl per % volume of alcohol
	IV.	a)	... ...	1.1 ECU per hl per % volume of alcohol+4.5 ECU per hl
		b)	... ...	1.1 ECU per hl per % volume of alcohol

SCHEDULE 1—*continued*

Tariff Heading (1)			Description of Goods (2)	Rate of Duty (3)
	V.	a)	Containing eggs or egg yokes and/or sugar (sucrose or invert sugar)	0.9 ECU per hl per % volume of alcohol+5.4 ECU per hl
			Other	1.4 ECU per hl per % volume of alcohol+9.0 ECU per hl
		b)	Containing eggs or egg yokes and/or sugar (sucrose or invert sugar)	0.9 ECU per hl per % volume of alcohol+5.4 ECU per hl
			Other	1.4 ECU per hl per % volume of alcohol+9.0 ECU per hl
22.10A.	I.		... ...	7.1 ECU per hl
	II.		... ...	5.3 ECU per hl
B.	I.		... ...	6.8 ECU per hl
	II.		... ...	5.1 ECU per hl
23.01			... ...	FREE
23.02A.			... ...	FREE
B.			... ...	6.8
23.03/23.04			... ...	FREE
23.05A.	I.		... ...	FREE
	II.		... ...	1.8 ECU per kg of total alcohol
B.			... ...	FREE
23.06A.	I.	a)	... ...	FREE
		b)	... ...	1.8 ECU per kg of total alcohol
	II.		... ...	FREE
B.			... ...	1.7
23.07A.			Fish solutions... ...	FREE
			Other	5.1
B.			... ...	FREE
C.			... ...	12.8
24.01A.			... ...	19.7 subject to a min. of 23.9 ECU and a max. of 25.7 ECUper 100 kg
B.			... ...	11.9 subject to a min. of 23.9 ECU and a max. of 59.9 ECUper 100 kg
24.02A.			... ...	81.0
B.			... ...	46.8
C.			... ...	105.3
D.			... ...	58.5
E.			... ...	23.4
25.01/29.04B.			... ...	FREE
C.	I.		... ...	FREE
	II.		... ...	7.2
	III.		... ...	5.4

SCHEDULE 1—*continued*

Tariff Heading (1)		Description of Goods (2)	Rate of Duty (3)
IV.		... ...	FREE
V.		... ...	FREE
29.05/29.09		... ...	FREE
29.10A.		... ...	FREE
B.		Methylglucoside ...	4.5
		Other	FREE
29.11/29.13		... ...	FREE
29.14A. I.		Esters of mannitol and esters of sorbitol	7.0
		Other	FREE
II	a) to b)	... ...	FREE
	c) 1 to 3	... ...	FREE
	4.	Esters of mannitol and esters of sorbitol	6.6
		Other	FREE
III to IV		... ...	FREE
V.		Esters of mannitol and esters of sorbitol	7.2
		Other	FREE
VI		Esters of mannitol and esters of sorbitol	3.7
		Other	FREE
VII.		Esters of mannitol and esters of sorbitol	6.2
		Other	FREE
VIII.		Esters of mannitol and esters of sorbitol	5.6
		Other	FREE
IX	a)	... ...	FREE
	b)	Esters of mannitol and esters of sorbitol	6.3
		Other	FREE
X	a)	... ...	FREE
	b) 1.	... ...	FREE
	2.	Esters of mannitol and esters of sorbitol	6.2
		Other	FREE
29.14A. X.	1.	Esters of mannitol and esters of sorbitol	6.3
		Other	FREE
29.14B. I.		Esters of mannitol and esters of sorbitol	6.6
		Other	FREE
II.	a)	... ...	FREE
	b)	Esters of mannitol and esters of sorbitol	6.3
		Other	FREE
	III. a)	... ...	FREE
	b)	Esters of mannitol and esters of sorbitol	6.3
		Other	FREE
IV.	a)	... ...	FREE
	b)	Esters of mannitol and esters of sorbitol	7.2
		Other	FREE

SCHEDULE 1—*continued*

Tariff Heading (1)	Description of Goods (2)	Rate of Duty (3)
C. to D.	... ...	FREE
29.15	... ...	FREE
29.16A. I to VII.	... ...	FREE
VIII. a)	Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	
	... ...	6.2
	Other	FREE
b)	... ...	FREE
B. to D.	... ...	FREE
29.19/29.34	... ...	FREE
29.35A. to P.	... ...	FREE
Q.	Anhydrous mannitol and sorbitol compounds excluding maltol and isomoltol	7.2
	Other	FREE
29.36/29.42	... ...	FREE
29.43A.	... ...	FREE
B.	... ...	7.2
29.44/34.07	... ...	FREE
35.01A. I.	... ...	FREE
II.	With a water content of 50% or more by weight	FREE
	Other	2.7
III.	... ...	10.8
B.	... ...	9.9
C.	... ...	7.2
35.02/38.18	... ...	FREE
39.19A. to P.	... ...	FREE
Q.	... ...	6.3
R. to S.	... ...	FREE
T.	... ...	5.4
U. to W.	... ...	FREE
X.	Products obtained from the cracking of sorbitol	6.8
	Other	FREE
39.01/39.05	... ...	FREE
39.06A.	... ...	FREE
B. I.	... ...	7.2
II.	Dextran	5.4
	Linoxyn	FREE
	Other	7.2
39.07/98.16	... ...	FREE

SCHEDULE 2

Tarriff heading (1)	Description of Goods (2)
ex 03.01 B I g)2	Lesser or Greenland halibut (Reinhardtius hippoglossoides), fresh, chilled or frozen whole, headless or in pieces.
ex 03.01 B I v)	Sturgeon, fresh, chilled or frozen, whole, headless or in pieces, intended for processing (a) (b)
ex 03.01 B I y)	Lump fish (Cyclopterus lumpus) with roe, fresh or chilled, for processing (a)
ex 03.01 C	Soft roes, frozen, intended for the manufacture of deoxyribonucleic acid (DNA) (a)
ex 03.01 C	Hard fish roes, fresh, chilled or frozen
03.02 A I b)	Cod (Gadus morhua, Boreogadus saida, Gadus ogac), dried, salted or in brine, whole, headless or in pieces
03.02 A II a)	Fillets of cod (Gadus morhua, Boreogadus saida, Gadus agac), dried salted or in pieces
ex 03.02 C	Hard fish roes, salted or in brine
ex 07.03 E	Mushrooms, excluding cultivated mushrooms within the meaning of subheading 07.01 Q I, in salted or sulphur water to which other substances ensuring their temporary preservation have been added, but not specially prepared for immediate consumption
ex 07.04 B	Mushrooms, excluding cultivated mushrooms within the meaning of subheading 07.01 Q I, dried, dehydrated or evaporated, whole or in identifiable slices or pieces intended for treatment other than simple repacking for retail sale (a) (c)
ex 07.05 B I	Beans, white, dried, of the species Phaseolus vulgaris
ex 08.01 A	Dates, fresh or dried, intended for the processing industry, other than for the production of alcohol (a)
ex 08.01 A	Dates, fresh or dried, for packing for retail sale into immediate packings of a net capacity not exceeding 11 kg (a)
ex 08.08 F I	Large American cranberry, fresh (Vaccinium macrocarpum)
ex 08.09	Rose hips, fresh
08.10 ex B, C and ex D	Fruit of the species Vaccinium, whether or not cooked, in frozen state, not containing added sugar
ex 08.10 D	Rose hips, whether or not cooked, in frozen state not containing added sugar
ex 08.10 D	Dates, frozen, in immediate packings of a net capacity of 5 kg or more, not intended for the production of alcohol (a)
ex 09.04 B I	Ground paprika for use in animal feedingstuffs (a)
ex 13.03 A V	Extract of dewaxed pyrethrum
ex 16.04 A II	Hard fish roes, cleaned of adherent organs and simply salted or in brine

SCHEDULE 2—*continued*

Tarriff heading (1)	Description of Goods (2)
ex 16.05 A	Crabs of the species 'King' (Paralithodes camchaticus), 'Hanasaki' (Paralithodes brevipes), 'Kegani' (Erimacrus isenbecki), 'Queen' and 'Snow' (Chinoecetes spp.), 'Red' (Geryon quinquedens), 'Rough stone' (Neolithodes asperrimus), Lithodes antarctica, 'Mud' (Scylla serrata), 'Blue' (Portunus spp.), simply boiled in water and shelled, whether or not frozen, in immediate packings of a net capacity of 2 kg or more
ex 23.07 A	Fish or marine mammal solubles

SCHEDULE 3

Tariff Heading (1)	Description of Goods (2)	Rate of duty (3)
ex 03.01 A I b)	Salmon, frozen and headless, for the processing industry for manufacture into pastes or spreads	0.9
ex 03.01 B I e) 1	Piked dog-fish (Squalus acanthias), fresh, chilled or frozen, whole, headless or in pieces	5.1
ex 03.02 A I f)	Saithe (Pollachius virens), salted or in brine, whole, headless or in pieces, intended for smoking or drying	7.7
ex 03.02 A II d)	Fillets of saithe (Pollachius virens or Gadus virens), salted, or in brine, intended for smoking or drying	8.5
ex 03.03 A V b)	Krill for processing	5.1
ex 07.04 B	Sweet red or green peppers, dried, dehydrated or evaporated, in pieces, with a moisture content not exceeding 9.5% but not further prepared	8.0
ex 15.07 D I b) 2	Purified soya-bean oil in glass bottles. Each bottle holds 10 litres of purified soya-bean oil containing by weight: — a minimum of 8,5% a and a maximum of 12% of palmitic acid esters, — a minimum of 2,5% and a maximum of 4,7% of stearic acid esters, — a minimum of 22,4% and a maximum of 29% of oleic acid esters, — a minimum of 46,6% and a maximum of 53,7% of linoleic acid esters, — a minimum of 7,4% and a maximum of 11% of linoleic acid esters, and containing: — not more than 5 millimoles of free fatty acid per kg of oil — phosphalipids corresponding to a nitrogen content not exceeding 0,04 mg per gram of oil The soya-bean oil covered by this description is intended for the preparation of emulsions for injections	7.2 with a maximum duty of 113 ECU per 100 kg

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order implements obligations of the United Kingdom concerning Portugal under the Treaty of Accession of Spain and Portugal to the European Communities from 1st March 1986. Obligations for the first 2 months of 1986 were implemented by the Customs Duties (Spain and Portugal) Order 1985 (S.I. 1985/2019). It provides for the reductions in the customs duties between the United Kingdom and Portugal which are to be made under the Act annexed to the Treaty under the first stage of the transitional measures (see European Communities No. 27 and 28 (1985) Cmnd 9634 and 9635). The basic duties to be adopted in the European Economic Community as constituted immediately before the accession of Spain and Portugal to the Community for the purpose of calculating the successive reductions in the customs duties between the Community and Portugal under the Treaty are calculated on the basis of the duties applied on 1st January 1986 or any lower rate applied in 1985 in accordance with Council Regulation (EEC) No. 443/1986 (OJ No. 50, 28.2.86).

Goods in Schedule 2 are subject to total suspension of customs duty and goods in Schedule 3 are subject to a partial suspension of customs duty instead of any higher rate which would apply under Schedule 1.

SI 1986/347
ISBN 0-11-066347-0

