COMMISSION DECISION

of 6 March 1973

authorizing Ireland to retain the customs duties of a fiscal nature or the fiscal element of these duties on certain products

(Only the English text is authentic)

(73/200/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty [1] concerning the Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland to the European Economic Community and the European Atomic Energy Community, and to the Act [2] annexed thereto, hereafter called the 'Act', and in particular Article 38 thereof;

Whereas Ireland has asked the Commission for authority to retain until 31 December 1975 the customs duties of a fiscal nature or the fiscal element of these duties on beers, spirits, certain hydrocarbon oils, tobacco, wines, table waters, cider, perry, matches, tyres for vehicles and certain machines, certain motor vehicles and certain parts and accessories therefor;

Whereas under Article 38 (3) of the Act, when the Commission finds that in a new Member State there is serious difficulty in replacing a customs duty of a fiscal nature or the fiscal element of such a duty, it shall authorize that State, following a request made before 1 February 1973, to retain that duty or that element, provided the State abolishes it by 1 January 1976 at the latest; whereas the Commission shall determine, before 1 March 1973, the amount of the protective element, after consultation with the Member State;

Whereas by reason of the diversity and complexity of the existing customs and fiscal legislation in Ireland the replacement of customs duties of a fiscal nature or the fiscal element of such duties by internal taxes requires a radical revision of such legislation or even, for certain products, the setting up of an entirely new system of taxation; whereas the administrations concerned could not in the near future undertake the work involved;

Whereas the implementation of the Regulations setting up a common marketing organization in certain sectors, particularly for wines, will aggravate the difficulties experienced by the business enterprises concerned as a result of the responsibilities mentioned above;

Whereas the harmonization within the Community of the excise duty structures for certain of the products mentioned above is still being worked out; whereas in these circumstances Ireland makes the point that, if the customs duties of a fiscal nature or the fiscal element of these duties had to be converted in the near future, it could be placed in the position where it was necessary to reshape its system a second time within a fairly short period in order to comply with the obligations arising from Community law; whereas such a conversion in several stages would produce unnecessary difficulties;

Whereas on the basis of the factors mentioned above it is reasonable to find that for the products in question there would be serious difficulty in Ireland in replacing the customs duties of a fiscal nature or the fiscal element of these duties by internal taxes;

Whereas the Irish Government has been consulted for the purpose of fixing the protective element of the duties falling on the products in question; whereas, on the basis of the data supplied by the Irish Government in the course of this consultation, it seems appropriate to take into consideration as criteria for the determination of the protective elements in relation to the different products either the amount of the excise duty chargeable on the national products of a similar kind or the rates in the Customs Tariff of Ireland applicable to trade with

(1) OJ No L 73, 27. 3. 1972, p. 5.
(2) OJ No L 73, 27. 3. 1972, p. 14.

the United Kingdom of Great Britain and Northern Ireland;

Whereas this Decision is without prejudice to the application of Article 95 of the EEC Treaty;

HAS ADOPTED THIS DECISION:

Article 1

Ireland shall be authorized to retain the customs duties of a fiscal nature or the fiscal element in these duties for the products listed in the Table annexed to this Decision provided that these duties or these elements are abolished by 1 January 1976 at the latest.

Article 2

The amounts of the protective element of the duties chargeable on the products referred to in Article 1 are contained in the Table annexed to this Decision.

Article 3

This Decision is addressed to Ireland.

Done at Brussels, 6 March 1973.

For the Commission

The President

François-Xavier ORTOLI

ANNEX

Rates of customs duties of a fiscal nature or of the fiscal element of such duties, referred to in Article 1, and of the protective elements referred to in Article 2

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
Special charging provision No 2 (a)	Food and drink and products intended for the manufacture of food and drink:				
	— Tariff heading No 22.08 A	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·3516/proof gallon
	— Tariff heading No 22.08 B	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·4766/proof gallon
	— Tariff heading No 22.09 A 1)	£ 6·4990/liquid gallon	£ 6·3320/liquid gallon	£ 6·3320/liquid gallon	£ 20·7240/liquid gallon
	— Tariff heading No 22.09 A 2)	£ 6·4990/liquid gallon	£ 6·3320/liquid gallon	£ 6·3320/liquid gallon	£ 20·8910/liquid gallon
	— Tariff heading No 22.09 B 1)	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·3516/proof gallon
	— Tariff heading No 22.09 B 2)	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·4766/proof gallon
	Goods other than food and drink and products intended for the manufacture of food and drink (a):				
	— Tariff heading No 22.08 A	£ 20·1670/proof gallon	£ 20·0420/proof gallon	£ 20·0420/proof gallon	Free
	— Tariff heading No 22.08 B	£ 20·2920/proof gallon	£ 20·1670/proof gallon	£ 20·1670/proof gallon	Free
	— Tariff heading No 22.09 A 1)	£ 27·2230/liquid gallon	£ 27·0560/liquid gallon	£ 27·0560/liquid gallon	Free
	— Tariff heading No 22.09 A 2)	£ 27·3900/liquid gallon	£ 27·2230/liquid gallon	£ 27·2230/liquid gallon	Free
	— Tariff heading No 22.09 B 1)	£ 20·1670/proof gallon	£ 20·0420/proof gallon	£ 20·0420/proof gallon	Free
	— Tariff heading No 22.09 B 2)	£ 20·2920/proof gallon	£ 20·1670/proof gallon	£ 20·1670/proof gallon	Free

(a) Including recognized medical preparations based on denatured spirits.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
Special charging provision No 2 (a) (i) and 2 (b)	Mixtures, compounds and other preparations in bottle entered in such a manner as to indicate that the strength is not to be tested	£ 0·0251/liquid gallon	£ 0·0251/liquid gallon	£ 0·0251/liquid gallon	£ 0·9949/liquid gallon
	Other	£ 0·0210/proof gallon	£ 0·0210/proof gallon	£ 0·0210/proof gallon	£ 0·7370/proof gallon
Special charging provision No 7	Incomplete aggregates of parts for motor vehicles:				
	— Incomplete aggregates of parts for ambulance chassis or omnibus chassis	Free	Free	Free	12·5 %
	— Other incomplete aggregates	Free	Free	Free	17·5 %
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:				
	A. Prepared for consumption as a beverage without dilution	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0743/gallon
22.01	Waters, including spa waters and aerated waters; icé and snow:				
	A. Spa waters, natural and artificial; aerated waters	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0743/gallon
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:				
	A. Beverages made from or containing the juice of black-currants or any extract or essence of blackcurrants	60 % plus £ 0·0166/gallon	60 % plus £ 0·0166/gallon	40 % plus £ 0·0166/gallon	£ 0·0743/gallon
	B. Other	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0743/gallon
22.03	Beer made from malt	£ 0·0250 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity	£ 0·0250 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity	£ 0·0250 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity	£ 29·1670 for every 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055° and so in proportion for any difference in gravity

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:				
	A. Still:				
	1. Not exceeding 25° of proof spirit:				
	a) Not in bottle	Free	Free	Free	£ 1·1750/gallon
	b) In bottle	£ 0·2000/gallon	Free	Free	£ 1·1750/gallon
	2. Exceeding 25° but not exceeding 30° of proof spirit:				
	a) Not in bottle	Free	Free	Free	£ 1·3750/gallon
	b) In bottle	£ 0·4000/gallon	Free	Free	£ 1·3750/gallon
	3. Exceeding 30° of proof spirit:				
	a) Not in bottle	Free	Free	Free	£ 2·0750/gallon
	b) In bottle	£ 0·4000/gallon	Free	Free	£ 2·0750/gallon
	B. Sparkling	Free	Free	Free	£ 2·8120/gallon
	together with, in relation to wine whether still or sparkling, exceeding 42° of proof spirit, an additional duty for every degree or fraction of a degree above 42° of proof spirit of	Free	Free	Free	£ 0·1750/gallon
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	The rates applicable to heading No 22.05			
22.07	Other fermented beverages (for example, cider, perry and mead):				
	A. Beer	The rates applicable to heading No 22.03			
	B. Wine:				
	Subheadings of heading No 22.05 under this:				
	A. Still:				

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
22.07 *(cont'd)*	1. Not exceeding 25° of proof spirit:				
	a) Not in bottle	£ 0·3780/gallon	£ 0·1410/gallon	£ 0·1410/gallon	£ 0·7970/gallon
	b) In bottle	£ 0·5780/gallon	£ 0·2410/gallon	£ 0·2410/gallon	£ 0·7970/gallon
	2. Exceeding 25° but not exceeding 30° of proof spirit:				
	a) Not in bottle	£ 0·5080/gallon	£ 0·1910/gallon	£ 0·1910/gallon	£ 0·8670/gallon
	b) In bottle	£ 0·9080/gallon	£ 0·3910 gallon	£ 0·3910/gallon	£ 0·8670/gallon
	3. Exceeding 30° of proof spirit:				
	a) Not in bottle	£ 0·8970/gallon	£ 0·3990/gallon	£ 0·3990/gallon	£ 1·1780/ gallon
	b) In bottle	£ 1·2970/gallon	£ 0·5990/gallon	£ 0·5990/gallon	£ 1·1780/gallon
	B. Sparkling	£ 0·7350/gallon	Free	Free	£ 2·0770/gallon
	together with, in relation to wine whether still or sparkling, exceeding 42° of proof spirit, an additional duty for every degree or fraction of a degree above 42° of proof spirit of	£ 0·0340/gallon	Free	Free	£ 0·1410/gallon
	C. Cider and perry:				
	1. Of a strength of less than 9° of proof spirit and not containing added spirit or spirit derived from the addition of sugar:				
	a) Cider	£ 0·2000/gallon	£ 0·2000/gallon	£ 0·1000/gallon	£ 0·0500/gallon
	b) Perry	£ 0·2000/gallon	£ 0·2000/gallon	£ 0·1000/gallon	£ 0·0500/gallon
	2. Other:				
	a) Cider	£ 19·9545/proof gallon	£ 19·8295/proof gallon	£ 19·8295/proof gallon	£ 0·3375/proof gallon
	b) Perry	£ 19·9545/proof gallon	£ 19·8295/proof gallon	£ 19·8295/proof gallon	£ 0·3375/proof gallon
	D. Other:				
	1. Exceeding 2° of proof spirit	The rates applicable to heading No 22.09			
	2. Not exceeding 2° of proof spirit	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0166/gallon	£ 0·0743/gallon

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:				
	A. Warehoused 3 years or more:				
	— Denatured	£ 20·1670/proof gallon	£ 20·0420/proof gallon	£ 20·0420/proof gallon	Free
	— Other	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·3516/proof gallon
	B. Not warehoused, or warehoused less than 3 years:				
	— Denatured	£ 20·2920/proof gallon	£ 20·1670/proof gallon	£ 20·1670/proof gallon	Free
	— Other	£ 4·8154/proof gallon	£ 4·6904/proof galllon	£ 4·6904/proof gallon	£ 15·4766/proof gallon
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:				
	A. Liqueurs, cordials, mixtures and other preparations in bottle, entered in such a manner as to indicate that the strength is not to be tested:				
	1. Warehoused 3 years or more	£ 6·4990/liquid gallon	£ 6·3320/liquid gallon	£ 6·3320/liquid gallon	£ 20·7240/liquid gallon
	2. Not warehoused, or warehoused less than 3 years	£ 6·4990/liquid gallon	£ 6·3320/liquid gallon	£ 6·3320/liquid gallon	£ 20·8910/liquid gallon
	B. Other (including spirituous beverages having the character of spirits and liqueurs):				
	1. Warehoused 3 years or more	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·3516/proof gallon
	2. Not warehoused, or warehoused less than 3 years	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·4766/proof gallon
23.05	Wine lees; argol:				
	B. Other	The rates applicable to heading No 22.05			

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
24.01	Unmanufactured tobacco; tobacco refuse:				
	A. Unmanufactured tobacco:				
	1. Unstripped or unstemmed:				
	a) Containing 10% or more by weight of moisture	Free	Free	Free	£ 4·4160/lb
	b) Other	Free	Free	Free	£ 4·6160/lb
	2. Stripped or stemmed:				
	a) Containing 10% or more by weight of moisture	£ 0·0020/lb	£ 0·0020/lb	£ 0·0020/lb	£ 4·4160/lb
	b) Other	£ 0·0020/lb	£ 0·0020/lb	£ 0·0020/lb	£ 4·6160/lb
24.02	Manufactured tobacco; tobacco extracts and essences:				
	A. Manufactured tobacco:				
	1. Cigars	£ 0·7920/lb	Free	Free	£ 4·5660/lb
	2. Cigarettes	£ 0·7730/lb	Free	Free	£ 4·4700/lb
	3. Cavendish or negrohead:				
	a) Manufactured in bond	£ 0·7820/lb	Free	Free	£ 4·5160/lb
	b) Other	£ 0·7870/lb	Free	Free	£ 4·5410/lb
	4. Snuff:				
	a) Containing more than 13% by weight of moisture	£ 0·7670/lb	Free	Free	£ 4·4410/lb
	b) Other	£ 0·7870/lb	Free	Free	£ 4·5410/lb
	5. Reconstituted or homogenized tobacco:				
	a) Containing 10% or more by weight of moisture	£ 0·0020/lb	£ 0·0020/lb	£ 0·0020/lb	£ 4·4160/lb
	b) Other	£ 0·0020/lb	£ 0·0020/lb	£ 0·0020/lb	£ 4·6160/lb
	6. Other:				

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
24.02 *(cont'd)*	— Hard pressed tobacco	£ 1·9575/lb	£ 1·1875/lb	£ 1·1875/lb	£ 3·2705/lb
	— Other pipe tobacco	£ 0·9950/lb	£ 0·2250/lb	£ 0·2250/lb	£ 4·2330/lb
	— Other manufactured tobacco	£ 0·7700/lb	Free	Free	£ 4·4580/lb
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:				
	A. Light oils as defined in Note 5 (a) to this Chapter	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
	C. Other:				
	1. Hydrocarbon oils as defined in Note 5 (c) to this Chapter	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
27.09	Petroleum oils and oils obtained from bituminous minerals, crude:				
	A. Light oils as defined in Note 5 (a) to this Chapter	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
	B. Other:				
	1. Hydrocarbon oils as defined in Note 5 (c) to this Chapter	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:				
	A. Light oils as defined in Note 5 (a) to this Chapter	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
	D. 2. Other:				
	a) Hydrocarbon oils as defined in Note 5 (c) to this Chapter	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
29.01	Hydrocarbons:				
	A. Light oils as defined in Note 5 (a) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
	C. Other:				
	1. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0·0042 gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
33.06	Perfumery, cosmetics and toilet preparations:				
	A. Perfumery:				
	1. Perfumed spirits:				
	a) Warehoused 3 years or more:				
	— entered in such a manner as to indicate that the strength is not to be tested	£ 7·7050/liquid gallon	£ 7·5050/liquid gallon	£ 7·5050/liquid gallon	£ 24·5620/liquid gallon
	— Other:				
	— Based on denatured spirits	£ 20·1670/proof gallon	£ 20·0420/proof gallon	£ 20·0420/proof gallon	Free
	— Other	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·3516/proof gallon
	b) Not warehoused, or warehoused less than 3 years:				
	— Entered in such a manner as to indicate that the strength is not to be tested	£ 7·7050/liquid gallon	£ 7·5050/liquid gallon	£ 7·5050/liquid gallon	£ 24·7620/liquid gallon
	— Other:				
	— Based on denatured spirits	£ 20·2920/proof gallon	£ 20·1670/proof hallon	£ 20·1670/proof gallon	Free
	— Other	£ 4·8154/proof gallon	£ 4·6904/proof gallon	£ 4·6904/proof gallon	£ 15·4766/proof gallon
36.06	Matches (excluding Bengal matches)	£ 0·0790 per 7 200 matches and so in proportion for any less number of matches	£ 0·0790 per 7 200 matches and so in proportion for any less number of matches	£ 0·0790 per 7 200 matches and so in proportion for any less number of matches	£ 0·5660 per 7 200 matches and so in proportion for any less number of matches

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		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
36.08	Other combustible preparations, and products:				
	A. Light oils as defined in Note 5 (a) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distilliation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding 'pine oils' not rich in terpineol):				
	A. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; roson spirit and rosin oils:				
	A. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil:				
	B. Hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
38.18	Composite solvents and thinners for varnishes and similar products:				
	A. Light oils as defined in Note 5 (a) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
	B. Other hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:				

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		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
38.19 *(cont'd)*	A. Light oils as defined in Note 5 (a) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·2075/gallon
	B. Other hydrocarbon oils as defined in Note 5 (c) to Chapter 27	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·0042/gallon	£ 0·1773/gallon
40.09	Piping and tubing, of unhardened vulcanized rubber:				
	A. Hoses suitable for motor vehicles which are shown in Chapter 87 as chargeable with duty	Free	Free	Free	37·5 %
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber:				
	A. Belts suitable for the engines of heading Nos 84.06 A and 84.08 A	Free	Free	Free	37·5 %
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:				
	A. Suitable for the vehicles of headings Nos 87.01, 87.02, 87.03, 87.07, 87.08, 87.09 and 87.14 A or for self-propelled machines falling within headings Nos 84.22 D and 84.23:				
	1. Tyres and tyre cases:				
	a) The maximum width of which from sidewall to sidewall, measured externally, is not less than 7 inches and the diameter of which, measured from bead to bead, is not less than 16 inches:				
	— For agricultural tractors	45 % or £ 15·0000/each (*)	45 % or £ 15·0000/each (*)	45 % or £ 15·0000/each (*)	Free
	— Other	30 % or £ 15·0000/each (*)	30 % or £ 15·0000/each (*)	30 % or £ 15·0000/each (*)	15 %

(*) The rate applicable is whichever is the greater.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
40.11 *(cont'd)*	b) Other:				
	— For agricultural tractors	45 % or £ 3·0000/each (*)	45 % or £ 3·0000/each (*)	45 % or £ 3·0000 each (*)	Free
	— Other	30 % or £ 3·0000/each (*)	30 % or £ 3·0000/each (*)	30 % or £ 3·0000/each (*)	15 %
	2. Inner tubes:				
	— For agricultural tractors	45 %	45 %	45 %	Free
	— Other	30 %	30 %	30 %	15 %
	4. Other:				
	— Tyre treads	45 %	45 %	45 %	Free
	— Other	30 %	30 %	30 %	15 %
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed:				
	B. Other:				
	1. Suitable for motor vehicles:				
	a) For the interiors of omnibuses	12·5 %	12·5 %	12·5 %	37·5 %
	b) Other	Free	Free	Free	37·5 %
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:				
	A. Illuminating glassware:				
	2. Other:				
	b) Suitable for the interiors of motor vehicles	12·5 %	12·5 %	12·5 %	37·5 %

(*) The rate applicable is whichever is the greater.

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(1)	(2)	(3)	(4)	(5)	(6)
70.14 *(cont'd)*	B. Signalling glassware and optical elements of glass:				
	1. Suitable for motor vehicles	Free	Free	Free	37·5 %
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:				
	A. Parts suitable for motor vehicles	Free	Free	Free	37·5
73.29	Chain and parts thereof, of iron or steel:				
	A. Transmission chains and other parts and accessories suitable for motor vehicles	Free	Free	Free	37·5 %
73.35	Springs and leaves for springs, of iron or steel:				
	D. Other:				
	1. Parts suitable for motor vehicles	Free	Free	Free	37·5 %
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks, or the like, and parts of such frames, of base metal; keys for any of the foregoing articles of base metal:				
	A. Locks, padlocks and keys therefor:				
	2. Locks, and keys therefor, suitable for motor vehicle	Free	Free	Free	37·5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:				
	A. Fittings and mountings suitable for motor vehicles	Free	Free	Free	37·5 %
84.06	Internal combustion piston engines:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %
84.08	Other engines and motors:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:				
	A. Pumps suitable for motor vehicles:				
	2. Other	Free	Free	Free	37·5 %
	C. Parts of pumps:				
	1. A. Suitable for the pumps of subheadings A 2 of this heading	Free	Free	Free	37·5 %
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:				
	A. Windscreen washers suitable for motor vehivles	Free	Free	Free	37·5 %
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt coneyors and teleferics), not being machinery falling within heading No 84.23:				
	A. Suitable for motor vehicles:				
	1. Portable jacks suitable for motor vehicles	Free	Free	Free	37·5 %
	3. Cranes and winches suitable for breakdown motor vehicles	Free	Free	Free	37·5 %
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:				
	C. Other:				
	2. Parts suitable for motor vehicles	Free	Free	Free	37·5 %
84.61	Taps, cocks, valves and similar aapliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:				

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		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
84.61 *(cont'd)*	B. Parts suitable for motor vehicles:				
	1. Tyre valves	Free	Free	Free	37·5 %
	2. Other	Free	Free	Free	37·5 %
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:				
	B. Parts suitable for motor vehicles:				
	2. Other	Free	Free	Free	37·5 %
85.01	Electrial goods of the following descriptions: generators, motors, converters (rotary or static), trans formers, rectifiers and rectifying apparatus, inductors:				
	A. Motors:				
	1. Suitable for motor vehicles	Free	Free	Free	37·5 %
	D. Static converters, rectifiers and rectifying apparatus:				
	1. Suitable for motor vehicles	Free	Free	Free	37·5 %
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %
85.04	Electric accumulators:				
	B. Other:				
	1. Suitable for motor vehicles	Free	Free	Free	37·5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:				
	C. Other:				
	1. Suitable for motor vehicles	Free	Free	Free	37·5 %
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:				
	B. Transmitting sets, receiving stets, and combined transmitting and receiving sets, exclusively designed or adapted for fitting to motor vehicles	Free	Free	Free	37·5 %
	D. Parts:				
	2. Suitable only for the goods of subheading B of this heading	Free	Free	Free	37·5 %
85.18	Electrical capacitors, fixed or variable:				
	A. Suitable for the ignition systems of motor vehicles	Free	Free	Free	37·5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:				
	A. Suitable for motor vehicles	Free	Free	Free	37·5 %
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from an minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25:				
	C. Suitable for motor vehicles	Free	Free	Free	37·5 %
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:				
	D. Other:				
	1. Knocked-down	Free	Free	Free	17·5 %
	2. Other:				
	— In respect of the body (if any)	35 % or £ 40·0000/(*) body	35 % or £ 40·0000/(*) body	35 % or £ 40·0000/(*) body	15 %
	— In respect of the chassis	22·5 %	22·5 %	22·5 %	15 %
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):				
	A. Motor cars:				
	1. Knocked-down	Free	Free	Free	17·5 %

(*) The rate applicable is whichever is the greater.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
1	(2)	(3)	(4)	(5)	(6)
87.02 *cont'd*	2. Other:				
	a) Completely assembled motor cars which are of a value of not less than £ 1 300, and are suitable only for the carriage of persons and their personal luggage, and are of a type which is ordinarily kept for the personal use of the owner and members of his family or household	60 %	60 %	60 %	15 %
	b) Other:				
	(i) Three-wheeled vehicles	22·5 %	22·5 %	22·5 %	15 %
	(ii) Other	60 %	60 %	60 %	15 %
	B. Omnibuses:				
	1. Knocked-down:				
	— In respect of the body	Free	Free	Free	17·5 %
	— In respect of the chassis	Free	Free	Free	12·5 %
	2. Other:				
	a) Unused:				
	(i) For the carriage of not more than 16 persons inclusive of the driver	60 %	60 %	60 %	15 %
	(ii) Other	35 %	35 %	35 %	15 %
	b) Used	60 %	60 %	60 %	15 %
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02:				
	B. Other:				
	1. Knocked-down	Free	Free	Free	17·5 %
	2. Other	22·5 %	22·5 %	22·5 %	15 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
87.04	Chassis fitted with engines, for the motor vehicles falling withing heading No 87.01, 87.02 or 87.03:				
	B. Other:				
	1. Knocked-down:				
	a) For omnibuses or ambulances	Free	Free	Free	12·5 %
	b) Other	Free	Free	Free	17·5 %
	2. Other:				
	a) For motor cars, omnibuses or commercial vehicles (other than three-wheeled vehicles)	60 %	60 %	60 %	15 %
	b) Other	22·5 %	22·5 %	22·5 %	15 %
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03:				
	B. Other:				
	1. Knocked-down	Free	Free	Free	17·5 %
	2. Other:				
	a) For motor cars (other than three-wheeled vehicles):				
	(i) For the carriage of not more than 7 persons inclusive of the driver	60 %	60 %	60 %	15 %
	(ii) Other	22·5 %	22·5 %	22·5 %	15 %
	b) For omnibuses:				
	(i) Unused	35 %	35 %	35 %	15 %
	(ii) Used	135 %	135 %	135 %	15 %
	c) For commercial vehicles or tractors	35 % or £ 40·0000/(*) body	35 % or £ 40·0000/(*) body	35 % or £ 40·0000/(*) body	15 %
	d) Other	22·5 %	22·5 %	22·5 %	15 %

(*) The rate applicable is whichever is the greater.

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03:				
	E. Other parts and accessories:				
	1. Body shells (other than one-piece mouldings) completely or substantially assembled:				
	a) For motor cars (other than three-wheeled vehicles)	37·5 %	37·5 %	37·5 %	37·5 %
	b) For omnibuses:				
	(i) For the carriage of not more than 16 persons inclusive of the driver	37·5 %	37·5 %	37·5 %	37·5 %
	(ii) Other	12·5 %	12·5 %	12·5 %	37·5 %
	c) For commercial vehicles or tractors	12·5 %	12·5 %	12·5 %	37·5 %
	d) Other	Free	Free	Free	37·5 %
	2. Body balloons for omnibuses	37·5 %	37·5 %	37·5 %	37·5 %
	3. Body balloons for motor cars (other than three-wheeled vehicles)	37·5 %	37·5 %	37·5 %	37·5 %
	4. Other:				
	a) Of bodies for omnibuses, tractors or commercial vehicles	12·5 %	12·5 %	12·5 %	37·5 %
	b) Other	Free	Free	Free	37·5 %
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles:				
	A. Knocked-down	Free	Free	Free	17·5 %
	B. Other	22·5 %	22·5 %	22·5 %	15 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:				
	A. Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars:				
	1. Knocked-down	Free	Free	Free	17·5 %
	2. Other:				
	a) With a side-car:				
	— In respect of the side-car	10 %	10 %	10 %	15 %
	— In respect of the cycle	22·5 %	22·5 %	22·5 %	15 %
	b) Without a side-car	22·5 %	22·5 %	22·5 %	15 %
	B. Side-cars of all kinds	10 %	10 %	10 %	15 %
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11:				
	A. Of the articles of heading No 87.09	Free	Free	Free	37·5 %
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:				
	A. Thermometers suitable for use as parts of motor vehicles	Free	Free	Free	37·5 %
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No 90.14:				
	A. Instruments and apparatus suitable for use as parts of motor vehicles, (for example, fuel gauges, oil pressure gauges)	Free	Free	Free	37·5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes:				
	A. Mileometers, revolution indicators and speed indicators suitable for use as parts of motor vehicles; taximeteres	Free	Free	Free	37·5 %
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:				
	A. Instruments and apparatus suitable for use as parts of motor vehicles	Free	Free	Free	37·5 %
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28:				
	B. Parts suitable for the articles falling within heading No 90.23 A, 90.24 A, 90.27 A or 90.28 A	Free	Free	Free	37·5 %
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without soundheads, television image and sound recorders and reproducers, magnetic:				
	A. 1. Tape recorders and reproducers suitable for motor vehicles which are shown in Chapter 87 as chargeable with duty	Free	Free	Free	37·5 %

No in Customs Tariff of Ireland on 1 January 1972	Description of goods	Rate of protective element			Rate of fiscal element
		Full	Preferential	Special preferential	
(1)	(2)	(3)	(4)	(5)	(6)
94.01	Chairs and other seats, (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:				
	A. Chairs and other seats:				
	1. Suitable for motor vehicles:				
	a) Non-folding baby chairs and seats	Free	Free	Free	37·5 %
	b) Other	12·5 %	12·5 %	12·5 %	37·5 %
	B. Parts:				
	1. Suitable for the motor vehicle seats of subheading A 1 of this heading	12·5 %	12·5 %	12·5 %	37·5 %