STATUTORY INSTRUMENTS

1975 No. 2075

CUSTOMS AND EXCISE

The Import Duties (Cyprus) (Reductions) Order 1975

Made - - - - - - -	*9th December* 1975
Laid before the House of Commons	*11th December* 1975
Coming into Operation - - -	*1st January* 1976

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 3(6) and 13 of the Import Duties Act 1958(**a**), as amended by section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(**b**), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State(**c**), hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (Cyprus) (Reductions) Order 1975 and shall come into operation on 1st January 1976.

(2) In this Order:—

references to goods originating in Cyprus are references to goods which are to be regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus(**d**) as originating in Cyprus;

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

"the M rate" in relation to goods of any heading or subheading means the rate which is shown in relation to such goods prefixed by the letter "M" in column 4 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975(**e**) (being the rate applicable to goods satisfying the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Economic Community);

the abbreviations used in Schedule 2 hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 11(5) of the said Order.

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

2.—(1) Any import duty for the time being chargeable on goods which fall within a heading or subheading specified in Schedule 1 hereto shall be charged at the M rate instead of any higher rate which would otherwise apply in the case of goods originating in Cyprus.

(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) *See* S.I. 1970/1537 (1970 III, p. 5293).
(**d**) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.73, p. 1)
(**e**) S.I. 1975/1744 (1975 III, p. 5912). (**f**) 1889 c. 63.

(2) Any import duty for the time being chargeable on goods which fall within a heading or subheading specified in column 1 of Schedule 2 hereto shall be charged at the rate specified in column 2 thereof in relation to the heading or subheading instead of any higher rate which would otherwise apply in the case of goods originating in Cyprus.

3.—(1) The provisions of this Order shall operate without prejudice to any greater reductions in, or to any exemption from, import duties which may be available in the case of goods originating in Cyprus apart from this Order by virtue of their being goods of a developing country or otherwise.

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

M. Cocks,

James A. Dunn,

9th December 1975.

Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE 1

GOODS OF CYPRUS SUBJECT TO THE "M" RATE

Tariff Heading
40.06 B.II.
40.10 A.
All headings and subheadings of Chapter 50 except:
50.01
50.02
50.03
50.07 A.I.
50.08 A.
50.09 A.
C.
51.01 B.I.
51.02 B.
52.01 A.
52.02 A.
53.05 A.
53.06 A.I.
B.I.
53.07 A.I.
B.I.
53.08 A.
53.09 A.
53.12 A.
53.13 A.
54.03 B.I.*a*)1.
b)1.
II.*a*)
55.04 A.
55.05 B.I.*a*)
b)1.
II.*a*)
55.07
56.02 A.
57.05 A.I.*a*)
II.*a*)
B.I.
57.06 A.
57.07 B.I.
57.09 A.
57.11 A.
58.01 C.II.*a*)
b)
58.02 B.I.
II.
58.03 A.
58.05 A.I.*a*)1.
b)
c)1.
B.I.
58.06 A.
58.07 A.I.
58.07 B.II.*a*)
III.*a*)
58.08 A.I.
B.I.
58.09 B.II.*a*)
58.10 A.I.*a*)
b)1.
B.I.*a*)
b)1.
59.01 A.I.
II.*a*)
B.I.*b*)
59.02 B.I.
59.03 B.I.
59.05 A.I.*a*)1.
2.
b)1.
II.*a*)1.
2.
b)1.*aa*)
B.I.
II.*a*)1.
2.
b)1.
59.06 A.
59.09 A.I.
II.*a*)
B.I.
II.*a*)
59.11 A.I.*a*)
b)1.
II.*a*)
b)1.
III.*a*)
b)1.
59.12 A.I.
II.*a*)
59.14 A.
B.I.
59.16 A.
B.I.
59.17 A.I.
B.I.*a*)2.
b)1.
2.*aa*)
II.*a*)
b)1.
2.*aa*)
C.I.*b*)
c)
II.*b*)1.
c)1.
2.*aa*)
D.I.*a*)
59.17 II.*a*)
b)1.
60.03 A.
60.05 A.I.*a*)
b)
61.02 A.I.
II.
III.*a*)
61.05 A.I.
II.
III.*a*)
61.07 A.
B.
C.I.
61.08 A.
B.
C.I.
61.09 A.
B.
C.I.*a*)
II.*a*)
61.10 A.
B.I.
C.I.*a*)
61.11 A.
B.
C.I.
62.01 A.I.
II.*a*)
62.03 A.I.*b*)1.
B.I.*a*)1.
b)1.
II.*a*)
62.05 A.I.
II.*a*)
C.I.
II.*a*)
63.01
65.01 A.I.*a*)
II.*a*)
B.I.*a*)
II.*a*)
65.02 A.I.
B.I.
65.03 A.I.*a*)
II.*a*)
B.I.*a*)
II.*a*)
65.04 A.I.*a*)
II.*a*)
B.I.
65.05 A.
70.15 A.
73.29 A.
84.06 C.I.*b*)1.
II.*b*)1.
D.II.*a*)
84.08 B.II.*a*)
C.I.
D.II.*a*)
84.11 A.I.*a*)
III.*a*)
IV.*a*)
C.I.
84.18 C.II.*a*)
85.08 B.I.
85.09 A.II.
85.15 A.I.*a*)
C.I.*a*)1.
b)1.
II.*a*)
85.19 A.I.
D.I.
85.26 B.I.
87.07 B.II.
C.I.*b*)
87.09
87.12 A.
B.I.
87.14 B.II.*b*)1.
D.I.
88.04 A.
90.27 A.I.
91.02 B.II.
91.03
91.04 B.II.
91.07 B.I.
91.08 A.
91.09
91.10
91.11 A.
B.
C.II. to F. (inclusive)
92.01 A.
92.01 B.II.
92.05
92.08 A.
B.I.
92.09
92.10 A.
B.I.*d*)2.
92.12 B.I.*a*)2.*aa*)
II.*b*)2.*aa*)
92.13 B.
94.04 A.I.
B.I.
96.02 A.I.
B.I.

SCHEDULE 2

SPECIFIC REDUCTIONS IN DUTY ON GOODS OF CYPRUS

(1) Tariff Heading	(2) Rate of Import Duty
13.03 A.VI.	£0·7873 for every 50 kg of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract or 30% of such rate plus 1·2%, wig.
21.01 A.I.	£0·0826 per 100 kg plus 4·3%, or £0·2755 per 100 kg, wig.
B.I.	£0·2361 per 100 kg on the total dry weight of the goods plus 5·2%, or £0·7873 per 100 kg on the total dry weight of the goods, wig.
21.02 A.	£0·2361 per 100 kg on the total dry weight of the goods plus 4·3%, or £0·7873 per 100 kg on the total dry weight of the goods, wig.
22.06 A.I.*a*)1.	£0·0150 per liquid gal plus 0·1854 UA per liquid gal, or £0·0500 per liquid gal, wig.
II.*a*)1.*bb*)	£0·0150 per liquid gal plus 0·1527 UA per liquid gal, or £0·0500 per liquid gal, wig.
33.01 A.II.*b*)2.	£0·2112 per 100 g
B.II.*a*)	£0·7040 per 100 g, or £0·2112 per 100 g plus 1·5%, wig.
36.05 B.I.	£0·0065 per 7,200 matches, or £0·0019 per 7,200 matches plus 2·6%, wig.
36.06	£0·0065 per 7,200 matches, or £0·0019 per 7,200 matches plus 2·6%, wig.
37.02 A.I.*a*)	3·8%
II.*a*)	2·4%
B.I.	3·8%
37.07 B.I.*b*)	£0·2322 per 100 m, or £0·0696 per 100 m plus 0·37 UA per 100 m, wig.
c)	£0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, or 30% of such rate plus 0·37 UA per 100 m, wig.
II.*a*)2.	£0·2322 per 100 m, or £0·0696 per 100 m plus 0·07 UA per 100 m, wig.
b)3.	£0·2322 per 100 m, or £0·0696 per 100 m plus 0·67 UA per 100 m, wig.
c)2.	£0·2322 per 100 m, or £0·0696 per 100 m plus 0·76 UA per 100 m, wig.
3.	£0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, or 30% of such rate plus 0·76 UA per 100 m, wig.
d)1.	£0·2322 per 100 m, or £0·0696 per 100 m plus 0·96 UA per 100 m, wig.
2.	£0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, or 30% of such rate plus 0·96 UA per 100 m, wig.

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
39.07 E.II.*a*)	5·5%
40.11 A.I.	2·5%
B.I.	2·8%
40.13 B.I.	3·1%
50.07 A.I.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·4%
50.09 A.I.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 2·8%
II.	3·9%
C.I.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·3%
II.*a*)	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·1%
b)	4·1%
51.01 A.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·1%
B.II	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·6%
51.02 A.I.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·1%
II.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·5%
51.03 A.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·2%
B.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·1%
51.04 A.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·1%
B.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·6%
53.10 A.	3·4%
53.11 A.I.	4.1%
B.I.	5·4%
54.03 A.I.	2·9%
54.04 A.I.	3·1%
B.I.	2·8%
54.05 A.	4·8%
55.05 A.I.	2·7%
II.	2·4%
B.I.*b*)2.	1·8%
II.*b*)	2·1%
55.06	3·6%
55·08	4·6%

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
55·09 A.I.	4·1%
II.	4·4%
B.I.	4·4%
II.	4·6%
56.01 A.II.	£0·0110 per kg, or £0·0033 per kg plus 2·1%, wig.
B.II.	£0·0066 per kg, or £0·0019 per kg plus 1·9%, wig.
56.02 B.	£0·0066 per kg, or £0·0019 per kg plus 1·9%, wig.
56.03 A.	2·6%
B.	2·5%
56.05 A.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·6%
B.	Wig. of (*a*) £0·0132 per kg, or (*b*) £0·0039 per kg or 0·7% wig., plus 2·4%
56.06	4·2%
56.07 A.I.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·6%
II. and B.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·8%
57.10 A.I.*a*)	6%
II.*a*)	5·7%
III.*a*)	4·8%
B.I.	6·6%
58.01 A.I.*a*)	7·2% with a maximum of 1·20 UA per m²
II.*a*)	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·8% wig., plus 5·7% with a maximum of 0·96 UA per m²
b)	Wig of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·5% wig., plus 5·7% with a maximum of 0·96 UA per m²
B.I.*a*)	Wig. of (*a*) £0·0538 per m² exclusive of fringes or (*b*) £0·0161 per m² exclusive of fringes or 1·2% wig., plus 4·8%
II.*a*)	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·8% wig., plus 4·8%
b)	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·5% wig., plus 4·8%
C.I.*a*)	Wig. of (*a*) £0·0538 per m² exclusive of fringes or (*b*) £0·0161 per m² exclusive of fringes or 1·2% wig., plus 2·8%
58.02 A.I.*b*)1.	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·8% wig., plus 5·5%
2.	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·5% wig., plus 5·5%
II.*a*)	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·8% wig., plus 4·8%
b)	Wig. of (*a*) £0·0119 per m² exclusive of fringes or (*b*) £0·0035 per m² exclusive of fringes or 1·5% wig., plus 4·8%
58.04 A.	4·6%
B.I.	4·6%
58.05 A.II.*a*)	4·4%

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
58.07 B.I.*a*)	2·7%
58.09 A.I.	4·3%
B.I.*a*)	4·5%
58.10 A.II.*a*)	4·3%
b)1.	4·3%
B.II.*a*)	4·3%
b)1.	4·3%
59.01 B.I.*a*)	£0·0066 per kg of m.m.f., or £0·0019 per kg of m.m.f. plus 0·9%, wig.
59.02 A.I.	3·8%
59.03 A.I.	3·9%
59.04 A.I.	4·3%
II.	4%
59.05 A.II.*b*)1.*bb*	4·4%
59.07 A.	3·6%
B.I.	3·6%
59.08 A.	4·4%
B.I.	4·4%
59.11 B.I.	4·4%
59.13 A.	3·6%
B.I.	3·6%
59.15 A.	3·6%
B.I.	3·6%
60.01 A.I.*a*)	4·3%
II.*a*)	4·1%
B.I.	4·3%
II.*a*)	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·1%
b)	4·1%
C.I.*a*)	4·5%
II.*a*)1.	Wig. of (*a*) £0·0047 per m², or (*b*) £0·0014 per m² or 1% wig., plus 3·3%
2.	4·4%
60.02 A.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·5% wig., plus 4·8%
B.I.	Wig. of (*a*) £0·0551 per kg, or (*b*) £0·0165 per kg or 1·5% wig., plus 4·8%
II.	Wig. of (*a*) £0·0551 per kg, or (*b*) £0·0165 per kg or 1·3% wig., plus 4·8%
60.03 B.	4·3%
60.04 A.I.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 4%
II.	5·2%

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
60.04 B.I.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 4%
II.	5·2%
60.05 A.II.*a*)1.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 4·3%
2.	5·4%
b)1.	5·4%
B.I.	4·3%
60.06 A.I.	3·6%
B.I.	5%
61.02 B.I.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 4%
II.	5·2%
III.*a*)	5·2%
61.03 A.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 4%
B.	5·2%
C.I.	5·2%
61.04 A.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 3·1%
B.	4·3%
C.I.	4·3%
61.05 B.I.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 3·3%
II.	Wig. of (*a*) £0·0551 per kg, or (*b*) £0·0165 per kg or 1·2% wig., plus 3·3%
III.*a*)	Wig. of (*a*) £0·0330 per kg, or (*b*) £0·0099 per kg or 1·2% wig., plus 3·3%
61.06 A.	Wig. of (*a*) £0·1102 per kg, or (*b*) £0·0330 per kg or 1·2% wig., plus 3·8%
B.	5%
C.I.	5%
61.10 B.II.	Wig. of (*a*) £0·0551 per kg, or (*b*) £0·0165 per kg or 1·3% wig., plus 3·4%
62.01 B.I.*a*)	4·5%
b)1.	4·5%
II.*a*)	4·5%
b)1.	4·5%
62.02 A.I.	5·2%
II.*a*)	5·2%
B.I.	5·7%
II.*a*)	5·7%
b)1.	5·7%
62.03 A.II.*a*)1.	6·3%
b)1.	6%
c)1.	5·1%

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
62.04 A.I.	4·8%
II.*b*)1.	4·8%
B.I.	5%
II.*b*)1.	5%
62.05 B.I.	4·8%
II.*a*)	4·8%
64.02 A.I.*a*)	Wig. of (*a*) £0·0150 per pair, or (*b*) 1·9% plus wig. of 0·6% or £0·0045 per pair
b)	2·5%
B.I.*a*)	6%
II.*a*)	6%
64.03 A.I.	Wig. of (*a*) £0·0150 per pair, or (*b*) 2·1% plus wig. of 0·6% or £0·0045 per pair
II.	2·7%
64.04 A.I.	Wig. of (*a*) £0·0150 per pair, or (*b*) 1·6% plus wig. of 0·6% or £0·0045 per pair
II.	2·2%
64.05 A.I.	2·7%
B.II.*a*)	2·1%
66.01 A.	5%
67.02 A.I.*a*)	4·3%
II.*a*)	4·8%
B.I.	5·3%
68.14 A.	2·6%
70.08 A.	2·7%
70.09 A.	3·5%
84·06 C.I.*a*)1.	3%
b)2.*aa*)	3·7%
II.*b*)2.*aa*)	3·6%
85.08 A.I.	2·7%
C.I.	3·1%
D.I.	2·8%
85.09 B.II.	2·7%
C.II.	2·8%
85.14 B.	2·2%
85.15 A.II.*a*)	3·5%
III.*a*)	4·2%
b)1.*aa*)	4·2%
B.I.	3·3%
C.III.*a*)	4%
85.19 B.I.	2·6%

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
85.21 D.II.*a*)2.	5·1%
E.V.	2·7%
85.26 A.I.	3·6%
C.I.	4·2%
D.I.	3·1%
87.01 B.	5·4%
C.I.	6%
II.*b*)	4·6%
87.02 A.I.*a*)	6·6%
b)2.	3·3%
II.*b*)	3·7%
B.I.	2·4%
II.*a*)1.*bb*)	6·6%
2.*bb*)22.	3·3%
33.	3·3%
b)2.	3%
87.03 B.	3%
87.04 A.I.*b*)	6·6%
III.	6·6%
B.II.	3·3%
87.05 A.	3·6%
B.	6%
87.06 A.II.	2·3%
B.I.*b*)	2·3%
II.*b*)	3·6%
87.07 D.II.	2·5%
87.14 B.I.*b*)1.	2·4%
90.08 B.II.	3·3%
90.27 B.I.	2·8%
91.01 A.	Wig. of (*a*) 3·4% or (*b*) 1·8% or 0·08 UA each wig. with a maximum of 0·25 UA each, plus 1%
91.02 A.I.*a*)	Wig. of (*a*) £0·0250 each, or (*b*) 2·5% plus wig. of 0·7% or £0·0075 each
b)	3·4%
II.*a*)	Wig. of (*a*) £0·0250 each, or (*b*) 2·4% plus wig. of 0·7% or £0·0075 each
b)	3·3%
B.I.	Wig. of (*a*) £0·0250 each, or (*b*) 2·1% plus wig. of 0·7% or £0·0075 each
91.04 A.I.	Wig. of (*a*) £0·0250 each, or (*b*) 2·4% plus wig. of 0·7% or £0·0075 each
II.	3·3%
B.I.	Wig. of (*a*) £0·0250 each, or (*b*) 2·1% plus wig. of 0·7% or £0·0075 each

SCHEDULE 2 (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty
91.05 A.	3·5%
91.07 A.I.	1%, plus wig. of 2·4% or 0·06 UA each
91.11 C.I.	1%, plus wig. of 2·4% or 0·06 UA each
92.02	3·2%
92.03 B.	2·6%
92·04 A.	2·2%
B.	2·4%
92.06	3·5%
92.07	3%
92.10 B.I.*a*)	2·7%
b)	2·7%
d)1.	2·9%
92.11 A.I.*b*)	2·4%
II.*b*)	2·8%
III.*b*)	2·6%
92.12 B.I.*b*)1.	2·7%
II.*a*)2.*bb*)11.	2·1%
b)1.*aa*)	2·5%, or 0·7% plus 0·27 UA per 100 metres, wig.
92.13 A.II.	3·1%
C.II.	2·2%
D.II.*b*)	2·7%
96.02 C.II.*a*)	4·8%
III.*a*)	4·5%
97.01 A.	3·2%
97.02 A.I.	4·8%
B.I.	3·6%
97.03 B.I.	4·8%
97.04 A.I.	£0·0250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards, or 30% of that rate plus 2·1%, wig.
97.05 B.I.	3·1%
98.10 A.I.*a*)	Wig. of (*a*) £0·0100 each, or (*b*) £0·0030 each plus 1·8%
B.I.*a*)	Wig. of (*a*) £0·0100 each, or (*b*) £0·0030 each plus 2·6%
b)	Wig. of (*a*) £0·0100 each, or (*b*) £0·0030 each plus 2·6%

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1976, implements obligations of the United Kingdom, concerning import duties after the end of 1975, in respect of goods of Cyprus under the Agreement of 19th December 1972 between the European Economic Community (EEC) and Cyprus.

In the case of goods specified in Schedule 1, the rate of import duty is reduced to the same as that chargeable on goods satisfying the requisite conditions to benefit from the eventual abolition of customs duties between member States of the EEC. This is the rate shown prefixed by the letter "M" in column 4 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975 (which sets out the United Kingdom Customs Tariff). In the case of goods of a tariff heading or subheading specified in Schedule 2, import duty is reduced to the rates specifically set out in column 2 of that Schedule. The reductions in duty made by this Order do not affect any entitlement to a greater reduction in, or any exemption from, duty which may be available in the case of goods originating in Cyprus as goods of a developing country under the Generalised System of Preferences of the EEC.

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