STATUTORY INSTRUMENTS

1974 No. 2071

CUSTOMS AND EXCISE

The Import Duties (Developing Countries) (No. 2) Order 1974

Made - - - - - -	*6th December* 1974
Laid before the House of Commons	*11th December* 1974
Coming into Operation - - -	*1st January* 1975

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 1 of the Finance Act 1971**(a)** and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State**(b)**, hereby make the following Order:

1.—(1) This Order may be cited as the Import Duties (Developing Countries) (No. 2) Order 1974 and shall come into operation on 1st January 1975.

(2) The Interpretation Act 1889**(c)** 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 Order hereby revoked were Acts of Parliament.

2. The Import Duties (Developing Countries) (No. 3) Order 1973**(d)** shall be amended as follows:

(*a*) in Articles 3(1) and (3) and 4(2), for " goods of any heading ", and in Article 4(1) for " goods of a heading", there shall be substituted " goods falling within a heading ";

(*b*) in Article 3(1) and (3), for " 31st December 1974 " there shall be substituted " 31st December 1975 ";

(*c*) in Article 3(2), for " the Import Duties (General) (No. 8) Order 1973 "**(e)** there shall be substituted " the Import Duties (General) (No. 5) Order 1974 "**(f)** and " as amended by the Import Duties (General) (No. 9) Order 1973 "**(g)** shall be deleted;

(*d*) for Parts III and IV of Schedule 1 and Parts III and IV of Schedule 2 there shall be substituted respectively Parts I, II, III, and IV of the Schedule hereto.

(a) 1971 c. 68. **(b)** *See* S.I. 1970/1537 (1970 III, p. 5293). **(c)** 1889 c. 63.
(d) S.I. 1973/2218 (1973 III, p. 7830). **(e)** S.I. 1973/1845 (1973 III, p. 5601).
(f) S.I. 1974/2020(1974 III, p. 7059). **(g)** S.I. 1973/2169 (1973 III, p. 7572).

3. This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

4. The Import Duties (Developing Countries) Order 1974**(a)** is hereby revoked.

M. Cocks,

T. Pendry,

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

6th December 1974.

(a) S.I. 1974/886 (1974 II, p. 3368).

SCHEDULE

PART I

Tariff Heading	
02.06	A
	C.I.a)
	C.I.b)2
	C.II.b)
	C.II.c)
05.08	B
07.03	D.I
	E.III
	F
07.04	B.III
	B.V
	B.VI.a)2
	B.VI.b)2
07.05	A.I.b)1
	A.I.c)
	A.I.d)
	A.II
	A.III
	B.I.c)1
	B.I.d)
	B.I.c) excluding mung beans
	B.II
	B.III
07.06	B.II.a)
08.01	B.II
	C.II
	D.II
	F.II
	G.II.b)
	H.II
08.02	A.II.a)2
	A.II.b)2
	B.II
	C.II
	D.II
	E.II
08.03	B
08.04	B.I.a)
	B.II.a)
08.11	A
	B.III
	B.IV.b)
	D
	E.II. nuts other than coconuts
	E.IV.c)2
	E.VII. excluding dates, bananas, avocados, mangoes, guavas, mangosteens and quinces
08.12	F.1.b)
	F.II.b)
	G.II. excluding tamarind pods
09.01	A.II
	C.I
09.10	A.II.b)
	B.II
	C.I.b)
	C.II
	D
	E
	F.II.a)
11.08	B
12.02	
12.05	A
13.03	A.I
	A.II.b)
	A.VIII.b)2
	B
	C.III
15.10	B
	D.I.a)
	D.I.b)
	D.II
15.13	
15.16	A.II
16.02	B.III.b)1.aa
	B.III.b)1.bb.22
16.03	A.II
	A.III
16.04	C.II.a)
	E.II
18.06 except	18.06 A.I
	A.II
	A.III
Chapter 19 except	19.02
	19.04
	19.05
	19.06
	19.07
	19.08 A
20.01	A
ex	B.II (gherkins, cucumbers, "mixed pickles" and sweet peppers)
20.02	B
	C.I
	C.II.a)2
	C.II.b)
	F.II
	G.II.a)2
	G.II.b)2
	H.I.a)2
	H.I.d)
	H.II.c)
20.04	A
	B.I.a)
	B.I.c) excluding dates, bananas, coconuts, brazil nuts, cashew

Tariff Heading	
	nuts, avocados, mangoes, guavas and mangosteens
	B.II.a)
	B.II.c) excluding dates, bananas, coconuts, brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens
20.06	B.II.a)8.ff) nuts, other than coconuts, brazil nuts and cashew nuts
	B.II.a)8.gg)33
	B.II.a)8.ijij)22 (excluding dates, bananas, avocados, mangoes, guavas, mangosteens and tamarind (pods, pulp)
	B.II.a)9.aa)33
	B.II.a)9.bb)22
	B.II.b)8.ff) nuts, other than coconuts, brazil nuts and cashew nuts
	B.II.b)8.gg)
	B.II.b)8.ijij)22 (excluding dates, bananas, avocados, mangoes, guavas and mangosteens)
	B.II.b)9.aa)33
	B.II.b)9.bb)22
	B.II.c)1.dd)77 nuts, other than coconuts, brazil nuts and cashew nuts
	B.II.c)1.dd)88.ccc)
	B.II.c)1.dd)1111.bbb) (excluding dates, bananas, avocados, mangoes, guavas and mangosteens)
	B.II.c)1.ee)33
	B.II.c)2.bb)88 nuts, other than coconuts, brazil nuts and cashew nuts
	B.II.c)2.99.ccc
	B.II.c)2.15.15.bbb (excluding dates, bananas, avocados, mangoes, guavas and mangosteens
20.07	A.I
	A.II.a)2
	A.II.b)1.bb)
	A.II.b)2.bb)
	A.III.a)1.aa)22
	A.III.a)1.bb)11
	A.III.a)1.bb)22
	A.III.a)2
	A.III.a)4 excluding dates, bananas, avocados, coconuts, brazil nuts, cashew nuts, mangoes, guavas and mangosteens
	A.III.b)1.aa)
	A.III.b)1.bb)
	A.III.b)1.dd) excluding dates, bananas, avocados, coconuts, brazil nuts, cashew nuts, mangoes, guavas and mangosteens
	A.III.b)2.aa)11.bbb
	A.III.b)2.aa)22.aaa
	A.III.b)2.aa)22.bbb
	A.III.b)2.bb)
	A.III.b)2.dd) excluding dates, bananas, avocados, coconuts, brazil nuts, cashew nuts, mangoes, guavas and mangosteens
	B.I.a)1
	B.I.a)3
	B.I.b)1
	B.1.b)4
	B.II.a)1.bb)
ex	B.II.a)3.aa)11.bbb lemon juice
	B.II.a)4
	B.II.a)5
ex	B.II.a)6.aa)22—apricot and peach juice
ex	B.II.a)6.bb)22—apricot and peach juice
	B.II.a)7.aa)11
	B.II.a)7.aa)22
	B.II.a)7.bb) mixtures containing either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice
	B.II.b)1.aa)
	B.II.b)1.bb)22
	B.II.b)3.aa)
	B.II.b)3.bb)22
	B.II.b)5
	B.II.b)6
	B.II.b)7.aa)22—apricot and peach juice
	B.II.b)7.bb)22—apricot and peach juice
	B.II.b)7.cc)22—apricot and peach juice
	B.II.b)8.aa)
	B.II.b)8.bb) mixtures containing either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice

Tariff Heading
21.01 A.I
B.I
21.02 ex A.I extracts of coffee excluding extracts of coffee or "soluble coffee" obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in grains, in tablets or in similar form
A.II
21.04 A
21.07 except 21.07 A F.I.a) ex I—palm tree cores
22.01 B.I
22.02 B.I
B.II
22.01
22.10
23.01 A.I
23.03 A.II
B.I.b)
B.II
23.06 A.I
A.II.c)
Chapter 25 except 25.22 25.23 25.31 A
27.03 A
27.05 (bis)
27.10 B.I.b)1
B.I.b)2
B.II.b)
C.I.a)2
C.I.b)2
C.II.a)2
C.II.b)2
C.III.a)2
C.III.b)2
27.15
28.04 C.V.a)
28.05
28.20 A
29.04 C.II
C.III
31.01
32.01
35.01 B
35.02 A
35.05
38.12 A.I
40.01
41.03 B.I
41.04 B.I
41.05 B.I
44.01
44.02
44.03
44.04
45.01
50.03 B.II.b)
55.01 B
55.02 B
55.04 B
57.02 B
57.03 B.II
57.04 A
B.II.b)
57.06 B
57.07 A.II
57.10 A.I.b)
A.II.b)
A.III.b)
B.II
57.11 B
ex 58.01 C.I.b) goods of these subheadings of jute or other textile bast fibre of headings 57.03 or coir
ex 58.01 C.II.c)
58.02 A.Ia)
ex 58.02 A.I.b)3 all goods of this and the following subheading other than carpets not being carpets of jute or other textile bast fibre of heading 57.03 or coir
ex 58.02 A.II.c)
62.03 A.I.b)2
A.II.a)2
A.II.b)2
A.II.c)2
B.I.b)2 goods of coir
B.II.b) (other than of cotton fabric)
71.05 A.II
71.07 A.II
71.09 B.I.b)
73.01 A
B.I
B.II
C.I
C.II
D.I.b)
D.II.a)
D.II.b)
D.II.c)
D.II.d)
D.II.c)2
73.02
73.05 B.I
B.II
73.06

Tariff Heading	*Tariff Heading*
73.15 A.I.b)1	81.04
B.I.b)1	F.I.a)
74.01 A	F.I.b)
B.II	G.I.a)
75.01 B.II	G.I.b)
76.01 A.I.a)	G.I.c)
A.I.b)	G.I.d)
A.II	H.I.a)
77.01 A.I	H.I.b)
A.II	IJ.I.a)
B.I	IJ.I.b)1
78.01 A.I	IJ.I.b)2
A.II.a)1	K.I.a)
A.II.a)2	K.I.b)
A.II.b)	L.I
79.01 A.II.a)	O.I.a)
A.II.b)	O.I.b)
79.03 B	P.I.a)
81.01 A	P.I.b)
81.02 A	Q.I.a)
81.03 A	Q.I.b)
81.04 B.I.a)	R.I
B.I.b)	
C.I.a)	ex 84.63—forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators or turbines
D.I	
E.I.a)	
E.I.b)	

SCHEDULE

PART II

Tariff Heading		*Tariff Heading*	
(1)	(2)	(1)	(2)
16.03 A.I	2%	jute or other textile bast fibres of heading 57.03 or coir	
16.04 E.I	16%		
50.03 B.I.a)	—	ex 58.01 C.II.a)	7·2%
B.II.a)	—	ex 58.01 C.II.b)	7·2%
55.04 A	0·9%	ex 58.02 A.I.b)1 all goods of this subheading and the following three subheadings other than carpets not being carpets of jute, or other textile bast fibres of heading 57.02 or coir	13·8%
57.03 B.I	—		
57.04 B.II.a)	—		
57.06 A	4·8%		
57.07 A.I	—		
57.10 A.I.a)	12%		
A.II.a)	11·4%		
A.III.a)	9%		
B.I	13·2%		
57.11 A	6%		
ex 58.01 C.I.a) goods of this subheading and the following two subheadings of	7·2%		

Tariff Heading	
(1)	(2)
ex 58.02 A.I.b)2	13·8%
ex 58.02 A.II.a)	12%
ex 58.02 A.II.b)	12%
ex 59.04 goods of this sub-heading of coir	7·8%
62.03 A.I.b)1	4·8%
A.II.a)1	12%

Tariff Heading	
(1)	(2)
62.03	
A.II.b)1	11·4%
A.II.c)1	9%
ex 62.03 B.I.b)1 goods of coir	6%
62.03 B.II.a) other than of cotton fabrics	7·8%
63.02 A	—

SCHEDULE

PART III

Tariff Heading
02.06 A
C.I.a)
C.I.b)2
C.II.b)
C.II.c)
05.08 B
07.03 D.I
E.III
F
07.04 B.I
B.III
B.V
B.VI.a)2
B.VI.b)2
07.05 A.I.b)1
A.I.c)
A.I.d)
A.II
A.III
B.I.c)1
B.I.d)
B.I.c)
B.II
B.III
07.06 B.II.a)
08.01 B.II
C.II
D.II
E.II.b)
F.II
G.II.b)
H.II
08.02 A.II.a)2
A.II.b)2
B.II
C.II

Tariff Heading
08.02
D.II
E.II
08.03 B
08.04 B.I.a)
B.II.a)
08.11 A
B.III
B.IV.b)
C
D
E.II
E.III.c)2
E.VII
08.12 A
E
F.I.b)
F.II.b)
G.II
09.10 A.II.b)
B.II
C.I.b)
C.II
D
E
F
11.03
11.04
11.08 B
12.02
13.03 A.I
A.II.b)
A.III
A.V
A.VII
A.VIII.a)2

Tariff Heading
13.03
A.VIII.b)2
B
C
15.10
15.11
15.13
15.14
15.16 A.II
B.II
15.17 B
16.02 A.I
B.II.a)
B.II.b)2
B.III.b)1.aa)
B.III.b)1.bb)22
B.III.b)2.aa)11
B.III.b)2.aa)22.bbb)
B.III.b)2.bb)11
B.III.b)2.bb)22.bbb)
16.03 A.II
A.III
B.II
B.III
C.II
C.III
16.04 A
B.II
C.II.a)
E.II
F.II
G.II.a)
17.04
18.06
Chapter 19 except 19.04
20.01 A
B.II
20.02 B
C.I
C.II.a)2
C.II.b)
E
F
G.II.a)2
G.II.b)2
H.I.a)2
H.I.d)
H.II.c)
20.04 A
B.I.a)
B.I.c)
B.II.a)
B.II.c)
20.06 A
B.I.c)
B.I.c)1.ff)33
B.I.c)1.hh)22

Tariff Heading
20.06
B.I.c)2.ff)33
B.I.c)2.hh)22
B.I.f)1.cc)
B.I.f)2.cc)
B.II.a)3.cc)
B.II.a)4
B.II.a)8.ff)
B.II.a)8.gg)33
B.II.a)8.ijij)22
B.II.a)9.aa)33
B.II.a)9.bb)22
B.II.b)3.cc)
B.II.b)4
B.II.b)8.ff)
B.II.b)8.gg)
B.II.b)8.ijij)22
B.II.b)9.aa)33
B.II.b)9.bb)22
B.II.c)1.dd)77
B.II.c)1.dd)88.ccc)
B.II.c)1.dd)1111.bbb)
B.II.c)1.ee)33
B.II.c)2.bb)88
B.II.c)2.bb)99.ccc)
B.II.c)2.bb)1515
20.07 A.I
A.II.a)2
A.II.b)1.bb)
A.II.b)2.bb)
A.III.a)1.aa)22
A.III.a)1.bb)11
A.III.a)1.bb)22
A.III.a)2
A.III.a)4
A.III.b)1.aa)
A.III.b)1.bb)
A.III.b)1.dd)
A.III.b)2.aa)11.bbb)
A.III.b)2.aa)22.aaa)
A.III.b)2.aa)22.bbb)
A.III.b)2.bb)
A.III.b)2.dd)
B.I.a)1
B.I.a)3
B.I.b)1
B.I.b)4
B.II.a)1.bb)
B.II.a)2.bb)
B.II.a)3.aa)11.bbb)
B.II.a)3.aa)22.aaa)
B.II.a)3.aa)22.bbb)
B.II.a)3.bb)22
B.II.a)4
B.II.a)5
B.II.a)6.aa)22

Tariff Heading
20.07
B.II.a)6.bb)22
B.II.a)7
B.II.b)1.aa)
B.II.b)1.bb)22
B.II.b)2.aa)
B.II.b)2.bb)22
B.II.b)3.aa)
B.II.b)3.bb)22
B.II.b)4.aa)
B.II.b)4.bb)11.bbb)
B.II.b)4.bb)22.aaa)
B.II.b)1.bb)22.bbb)
B.II.b)4.cc)22
B.II.b)5
B.II.b)6
B.II.b)7.aa)22
B.II.b)7.bb)22
B.II.b)7.cc)22
B.II.b)8
Chapter 21 except 21.01 A.I
B.I
21.02 A
21.05 B.I
B.II.a)
22.01 A
B.I
22.02
22.04
22.10
23.01 A.I
23.02 B
23.03 A.II
B.I.b)
B.II
23.06 A.I
A.II.c)
B
23.07 A
C.I
C.III
Chapter 25
Chapter 26
Chapter 27
Chapter 28
Chapter 29
Chapter 30
Chapter 31
Chapter 32
Chapter 33
Chapter 34
Chapter 35 except 35.01 A
35.01 C
Chapter 36
Chapter 37
Chapter 38
Chapter 39

Tariff Heading
Chapter 40
Chapter 41 except 41.02 A
B.II
41.08
Chapter 42
Chapter 43
Chapter 44
Chapter 45
Chapter 46
Chapter 47
Chapter 48
Chapter 49
50.03 B.I.a)
B.II
50.04
50.05
50.06
50.07
50.08 B
55.01 B
55.02 B
55.04
57.02 B
57.03 B
57.04 A
B.II
57.06
57.07
57.08
57.10
57.11
57.12
58.01
58.02
58.05 A.II.b)1
B.II.a)
ex 58.05 A.I.a)2
ex 58.05 A.I.c)2 goods of these sub-headings containing more than 50% by weight of fibres falling within heading No. 57.03 or 57.04
58.08 B
59.01 except B.II.a)2
59.02
59.03
59.04
59.05
59.06
59.07 except B.I
59.08 except B.I
59.09 except A.II.a)
B.II.a)
59.10
59.11 except A.I.b)1
A.II.b)1
A.III.b)1

Tariff Heading	*Tariff Heading*
ex 59.11 B.II goods of this subheading containing fabric of which the cotton content does not exceed 50% by weight of the total textile fabric content	Chapter 74
59.12 except A.II.a)	Chapter 75
59.13 except B.I	Chapter 76
59.14 except B.I	Chapter 77
59.15 except B.I	Chapter 78
59.16 except B.I	Chapter 79 except 79.01 A.I
59.17 except B.I.a)1	Chapter 80
B.I.b)2.aa)	Chapter 81
B.II.b)2.aa)	Chapter 82
C.II.c)2.aa)	Chapter 83
D.II.b)1	Chapter 84
62.03 except A.I.a)	Chapter 85
63.02 A	Chapter 86
Chapter 64	Chapter 87
Chapter 66	Chapter 88
Chapter 67	Chapter 89
Chapter 68	Chapter 90
Chapter 69	Chapter 91
Chapter 70	Chapter 92
Chapter 71	Chapter 93
Chapter 72	Chapter 94
Chapter 73 except 73.01 B.III	Chapter 95
D.II.e)1	Chapter 96
	Chapter 97
	Chapter 98
	Chapter 99

SCHEDULE

PART IV

Tariff heading	Maximum rate of duty
(1)	(2)
09.01 A.IIa)	£0·4625 per 100 kg or £0·1850 per 100 kg plus 9%, whichever is the less
09.01 A.IIb)	£0·4625 per 100 kg or £0·1850 per 100 kg plus 10·8%, whichever is the less
C.I	£1·2302 per 100 kg or £0·4920 per 100 kg plus 10·8%, whichever is the less
12.05 A	£0·8395 per cwt or £0·3358 per cwt plus 1·2%, whichever is the less
16.03 A.I	3%
B.I	5%
C.I	5%

Tariff heading	Maximum rate of duty
(1)	(2)
16.04 E.I	4%
F.I	4%
21.01 A.I.	£1·2302 per 100 kg or £0·49920 per 100 kg plus 10·8%, whichever is the less
B.I	£3·4447 per 100 kg on the total dry weight of the goods or £1·3778 per 100 kg on the total dry weight of the goods plus 13·2%, whichever is the less
21.02 A Extracts of coffee or soluble coffee obtained by a water method of extraction from roasted coffee put up in powder form, granulated, in grains, in tablets, or in a similar solid form, and essences or concentrates of coffee	£3·4447 per 100 kg on the total dry weight of the goods or £1·3778 per 100 kg on the total dry weight of the goods plus 10·8%, whichever is the less

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1975, amends the Import Duties (Developing Countries) (No. 3) Order 1973 which provides for tariff preferences until 31st December 1974 for goods of certain developing countries and until 31st January 1975 for goods of certain developing countries (named in Schedule 2 of the Order of 1973) associated or eligible for association with the European Economic Community.

The Order extends those tariff preferences which would otherwise have terminated on 31st December 1974 until 31st December 1975 and provides for alternative reliefs for certain goods coming from the countries listed in the Schedules to the 1973 Order. It takes into account some structural changes in the Customs Tariff 1959.

SI 1974/2071
ISBN 0-11-042071-3

