STATUTORY INSTRUMENTS

# 1975 No. 2094

# CUSTOMS AND EXCISE

## The Import Duties (Developing Countries) (No. 4) Order 1975

| | |
|---|---|
| *Made* - - - - - - | 10*th December* 1975 |
| *Laid before the House of Commons* | 11*th December* 1975 |
| *Coming into Operation* - - | 1*st January* 1976 |

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. 4) Order 1975 and shall come into operation on 1st January 1976.

(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 Orders hereby revoked were Acts of Parliament.

(3) References to a Chapter, heading or subheading are references to a Chapter, heading or subheading of the Customs Tariff 1959.

**2.**—(1) Articles 3 and 4 of this Order shall have effect only in relation to goods of a country specified in Part I of Schedule 1 hereto and of Papua New Guinea respectively which are consigned to the United Kingdom—

(*a*) from a place in that country; or

(*b*) in the case of goods of a country specified in column 1 of Part II of Schedule 1, from the place or places specified in relation to that country in column 2 thereof; or

(*c*) from an exhibition held at a place which is outside that country but to which the goods had been consigned for the purpose of being exhibited at the exhibition.

(2) In sub-paragraph (1)(*c*) above " exhibition " means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display, other than an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of goods foreign to the country where the exhibition is held.

**3.**—(1) Subject to Article 5(1) below, any import duty for the time being chargeable on goods falling within a Chapter, heading or subheading specified in Part III of Schedule 1 hereto which are goods of a country named in Part I of that Schedule shall be reduced to the C1 rate from any higher rate which would otherwise apply.

(**a**) 1971 c. 68. (**b**) *See* S.I. 1970/1537 (1970 III, p.5293). (**c**) 1889 c. 63.

(2) For the purposes of paragraph (1) above, the " C1 rate " in relation to any Chapter, heading or subheading means the rate, if any, shown in relation to the heading or subheading prefixed by " C1 " or with no prefix, as the case may be, in column 5 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975(a) (which sets out the Customs Tariff 1959).

(3) Subject to Article 5(1) below, any import duty for the time being chargeable on goods falling within a subheading specified in column 1 of Part IV of Schedule 1 hereto which are goods of a country named in the said Part I of that Schedule shall be reduced to the rate, if any, specified in relation to the subheading in column 2 of the said Part IV from any higher rate which would otherwise apply, and where no rate is so specified, no import duty shall be charged.

**4.**—(1) Subject to Article 5(1) below, up to and including 31st December 1977, no import duty shall be charged on goods of Papua New Guinea falling within a Chapter, heading or subheading specified in Part I of Schedule 2 hereto.

(2) Any import duty for the time being chargeable on goods of Papua New Guinea falling within a subheading specified in column 1 of Part II of Schedule **2** hereto shall be reduced to the rate specified in relation to the subheading in column 2 thereof from any higher rate which would otherwise apply.

**5.**—(1) Where a description of goods is specified in Part III or column 1 of Part IV of Schedule 1 or Part I of Schedule 2 hereto in relation to any heading or subheading the reductions in, or exemptions from, duty provided for in relation to that heading or subheading by Article 3 or 4 above shall apply only to goods of that description.

(2) Any description of goods in Part III or column 1 of Part IV of Schedule 1 or Part I of Schedule 2 hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading in the relevant heading of the Customs Tariff 1959.

(3) Where any import duty for the time being chargeable on any goods has been removed or reduced by a directly applicable Community provision the import duty shall, to the extent of that removal or reduction, not be regarded as removed or 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.

**6.** The Import Duties Orders specified in Schedule 3 hereto are hereby revoked.

*Donald R. Coleman,*

*M. Cocks,*

Two of the Lords Commissioners
of Her Majesty's Treasury

10*th December* 1975.

(a) S.I. 1975/1744 (1975 III, p. 5912).

## SCHEDULE 1

### PART I

Territory of the Afars and Issas
The Kingdom of Afghanistan
The Democratic and Popular Republic of Algeria
Anglo-French Condominium of the New Hebrides
Angola
The Argentine Republic
Australian Antarctic Territory
The Commonwealth of the Bahamas
The State of Bahrain
The People's Republic of Bangladesh
Barbados
Belize
Bermuda
The Republic of Bolivia
Republic of Botswana
The Federative Republic of Brazil
British Antarctic Territory
British Indian Ocean Territory
British Virgin Islands
Brunei
The Union of Burma
Republic of Burundi
Cambodia
United Republic of Cameroon
Cape Verde Islands
Cayman Islands
The Central African Republic
Republic of Chad
The Republic of Chile
Christmas Island
Cocos (Keeling) Islands
The Republic of Colombia
Comoro Archipelago
The People's Republic of the Congo
Corn Islands and Swan Islands
The Republic of Costa Rica
The Republic of Cyprus
Republic of Dahomey
The Dominican Republic
The Republic of Ecuador
The Arab Republic of Egypt
The Republic of El Salvador
The Republic of Equatorial Guinea
The Empire of Ethiopia
Falkland Islands and Dependencies
Fiji
French Polynesia
French Southern and Antarctic Territories
Gabonese Republic
The Republic of the Gambia
The Republic of Ghana
Gibraltar
Gilbert Islands
Grenada
The Republic of Guatemala
Guinea Bissau
The Republic of Guinea
The Republic of Guyana
The Republic of Haiti
Heard Island and McDonald Islands
The Republic of Honduras
Hong Kong
The Republic of India
The Republic of Indonesia
The Empire of Iran
The Republic of Iraq
Republic of the Ivory Coast
Jamaica
The Hashemite Kingdom of Jordan
The Republic of Kenya
The Republic of Korea
The State of Kuwait
The Kingdom of Laos
The Lebanese Republic
The Kingdom of Lesotho
The Republic of Liberia
The Libyan Arab Republic
Macao
Malagasy Republic
Malawi
Malaysia
The Republic of Maldives
Republic of Mali
Malta GC
Islamic Republic of Mauritania
Mauritius
The United Mexican States
Montserrat
The Kingdom of Morocco
Mozambique
The Republic of Nauru
The Kingdom of Nepal
Netherlands Antilles (Aruba, Bonaire, Curacao and St Maarten, Saba, St. Eustatius)
New Caledonia and Dependencies
Overseas Territories of New Zealand, namely: Niue Island, Tokelau Islands, Ross Dependency and the Cook Islands
The Republic of Nicaragua
Republic of Niger
Federal Republic of Nigeria
Norfolk Island
Pacific Islands administered by the United States of America namely: Guam, American Samoa (comprising Swain Island), Midway Islands, Johnston Island, Sand Island, Baker, Howland and Jarvis Islands, Wake Island and Johnson Atoll and Kingman Reef; and the following mandated Islands—the Carolines, the Marianas, and the Marshall Islands
The Republic of Pakistan

SCHEDULE 1, Part I—*continued.*

The Republic of Panama
The Republic of Paraguay
The Republic of Peru
The Republic of the Philippines
Pitcairn
Portuguese Timor
Principe and Sao Tome Islands
The State of Qatar
Ras-al-Khaimah
Republic of Rwanda
St. Helena and Dependencies
St. Pierre and Miquelon
The Kingdom of Saudi Arabia
Republic of Senegal
Seychelles
The Republic of Sierra Leone
The Republic of Singapore
Solomon Islands
Somali Democratic Republic
Spanish Sahara
Sri Lanka
The Democratic Republic of the Sudan
Surinam
The Kingdom of Swaziland
The Syrian Arab Republic
The United Republic of Tanzania
The Kingdom of Thailand
Republic of Togo
The Kingdom of Tonga
Trinidad and Tobago
Turks and Caicos Islands
The Tunisian Republic
Tuvalu
The Republic of Uganda
The United Arab Emirates
Republic of Upper Volta
The Oriental Republic of Uraguay
The Republic of Venezuela
The Republic of South Vietnam
Virgin Islands (United States of America)
Wallis and Futuna Islands
West Indies Associated States: Antigua; Dominica; St. Lucia; St. Vincent; St. Christopher, Nevis and Anguilla
The Independant State of Western Samoa
The People's Democratic Republic of Yemen
The Yemen Arab Republic
The Socialist Federal Republic of Yugoslavia
The Republic of Zaire
Zambia

## SCHEDULE 1

### PART II

### PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

| *Country of Origin* 1 | *Port of Consignment* 2 |
|---|---|
| The Kingdom of Afghanistan ... ... | Karachi, Bandar Abbas |
| The Republic of Bolivia ... ... ... | Arica and Antofagasta (Chile), Matarani and Mollendo, Rosario (Argentina) |
| The Republic of Botswana ... ... | Cape Town, Durban and Port Elizabeth, Beira and Lourenço Marques |
| The Republic of Burundi ... ... | Dar-es-Salaam |
| The Central African Republic ... ... | Pointe Noire |
| The Republic of Chad ... ... ... | Lagos, Port Sudan, Pointe Noire |
| The Kingdom of Laos ... ... ... | Bangkok |
| The Kingdom of Lesotho ... ... | Durban, Port Elizabeth |
| The Republic of Malawi ... ... | Beira, Lourenço Marques, Nacala |
| The Republic of Mali ... ... ... | Dakar, Abidjan |
| The Republic of Niger ... ... ... | Contonou, Abidjan, Lagos |
| The Kingdom of Nepal ... ... ... | Calcutta |
| The Republic of Paraguay ... ... | Buenos Aires, Paranagua, Antofagasta (Chile) |
| The Republic of Rwanda ... ... | Mombasa, Dar-es-Salaam |
| The Kingdom of Swaziland ... ... | Lourenço Marques |
| The Republic of Uganda ... ... | Mombasa |
| The Republic of Upper Volta ... ... | Abidjan |
| The Republic of Zambia ... ... | Lobito, Beira, Dar-es-Salaam, Lourenço Marques |

SCHEDULE 1

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.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.e) |
| 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. excluding coconuts, brazil nuts and cashew nuts |
| E.IV.c)2. |
| E.VII. excluding dates, bananas, avocados, mangoes, guavas, mangosteens and quinces |
| 08.12 A. |
| 08.12 F.I.b) |
| F.II.b) |
| G.II. excluding tamarind pods |
| 09.01 A.II. |
| C.I. |

| Tariff Heading |
|---|
| 09.10 A.II.b) |
| B.II. |
| C.I.b) |
| C.II. |
| D. |
| E. |
| F. |
| 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. |
| ex F.II. anchovy roes |
| 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 |

SCHEDULE 1, Part III—*continued.*

| 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) excluding 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) excluding 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. excluding 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. excluding coconuts, brazil nuts and cashew nuts. |
| | B.II.c)2.bb)99.ccc) |
| | B.II.c)2.bb)1515.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.I.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. |
| ex | 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. |
| ex | B.II.b)7.aa)22.—apricot and peach juice |
| ex | B.II.b)7.bb)22.—apricot and peach juice |
| ex | B.II.b)7.cc)22.—apricot and peach juice |
| | B.II.b)8.aa) |
| ex | 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 |
| 21.01 | A.I. |
| | B.I. |

SCHEDULE 1, Part III—*continued.*

| Tariff Heading |
|---|
| 21.02 ex A.I. extracts of coffee |
| A.II. |
| 21.04 A. |
| ex 21.04 B.—sauces with a vegetable oil basis |
| 21.05 B.II.b) |
| 21.07 except 21.07 A. ex F.I.a)1.—palm tree cores |
| 22.01 B.I. |
| 22.02 B.I. |
| B.II. |
| 22.04 |
| 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.IIIa)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 |
| 41.02 B.I. |
| 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) |

| Tariff Heading |
|---|
| 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. |
| 57.07 B.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 this and the following subheading of jute or other textile bast fibre of heading 57.03 or coir |
| ex 58.01 C.II.c) |
| 58.02 A.I.a) |
| 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. |
| ex B.I.b)2. goods of coir |
| B.II.b)2.(other than of cotton fabric) |
| 71.05 A.II. |
| 71.07 A.II. |
| ex 71.09 B.I.b)—unwrought |
| 71.09 B.II.a)2. |
| 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.e)2. |
| 73.02 |
| 73.05 B.I. |
| B.II. |
| 73.06 |
| 73.15 A.I.b)1 |
| B.I.b)1 |
| 74.01 A. |

SCHEDULE 1, Part III—*continued.*

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

## SCHEDULE 1

### PART IV

| Tariff Heading | | Tariff Heading | |
|---|---|---|---|
| (1) | (2) | (1) | (2) |
| 16.03 A.I. | 1% | jute or other textile bast fibres of heading 57.03 or coir | |
| 16.04 E.I. | 20% | | |
| 50.03 B.I.a) | — | | |
| B.II.a) | — | | |
| 55.04 A. | 1·2% | ex 58.01 C.II.a) | 9·6% |
| 57.03 B.I. | — | | |
| 57.04 B.II.a) | — | ex 58.01 C.II.b) | 9·6% |
| 57.06 A. | 6·4% | | |
| 57.07 A.I. | — | 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 57.03 or coir | 18·4% |
| 57.07 B.I. | 4% | | |
| 57.10 A.I.a) | 16% | | |
| A.II.a) | 15·2% | | |
| A.III.a) | 12% | | |
| B.I. | 17·6% | | |
| 57.11 A. | 8% | | |
| ex 58.01 C.I.a) goods of this subheading and the following two subheadings of | 9·6% | ex 58.02 A.I.b)2 | 18·4% |

SCHEDULE 1, Part IV—*continued.*

| Tariff Heading | | Tariff Heading | |
|---|---|---|---|
| (1) | (2) | (1) | (2) |
| ex 58.02 A.II.a) | 16% | 62.03 A.II.b)1. | 15·2% |
| ex 58.02 A.II.b) | 16% | A.II.c)1. | 12% |
| ex 59.04 goods of this sub-heading of coir | 10·4% | ex 62.03 B.I.b)1. goods of coir | 8% |
| 62.03 A.I.b)1. | 6·4% | 62.03 B.II.a) other than of cotton | 10·4% |
| A.II.a)1. | 16% | 63.02 A. | — |

## SCHEDULE 2

### PART I

| Tariff Heading | Tariff Heading |
|---|---|
| 02.06 A. | 08.02 |
| C.I.a) | D.II. |
| C.I.b)2 | E.II. |
| C.II.b) | 08.03 B. |
| C.II.c) | 08.04 B.I.a) |
| 05.08 B. | B.II.a) |
| 07.03 D.I. | 08.11 A. |
| E.III. | B.III. |
| F. | B.IV.b) |
| 07.04 B.I. | C. |
| B.III. | D. |
| B.V. | E.II. |
| B.VI.a)2. | E.IV.c)2. |
| B.VI.b)2. | E.VII. |
| 07.05 A.I.b)1. | 08.12 A. |
| A.I.c) | E. |
| A.I.d) | F.I.b) |
| A.II. | F.II.b) |
| A.III. | G.II. |
| B.I.c)1. | 09.10 A.II.b) |
| B.I.d) | B.II. |
| B.I.e) | C.I.b) |
| B.II. | C.II. |
| B.III. | D. |
| 07.06 B.II.a) | E. |
| 08.01 B.II. | F. |
| C.II. | 11.03 |
| D.II. | 11.04 |
| E.II.b) | 11.08 B. |
| F.II. | 12.02 |
| G.II.b) | 13.03 A.I. |
| H.II. | A.II.b) |
| 08.02 A.II.a)2. | A.III. |
| A.II.b)2. | A.V. |
| B.II. | A.VII. |
| C.II. | A.VIII.a)2. |

SCHEDULE 2, Part I—*continued.*

| 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.e)1.ff)33. |
| | B.I.e)1.hh)22. |

| Tariff Heading | |
|---|---|
| 20.06 | |
| | B.I.e)2.ff)33. |
| | B.I.e)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.bbb) |
| 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. |

SCHEDULE 2, Part I—*continued.*

| 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)4.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 |
| 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 |

SCHEDULE 2, Part I—*continued.*

| Tariff Heading | Tariff Heading |
|---|---|
| 59.11 except A.I.b)1.<br>A.II.b)1.<br>A.III.b)1. | Chapter 73 except 73.01 B.III.<br>D.II.e)1. |
| 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<br>Chapter 75<br>Chapter 76<br>Chapter 77<br>Chapter 78 |
| 59.12 except A.II.a) | Chapter 79 except 79.01 A.I. |
| 59.13 except B.I. | Chapter 80 |
| 59.14 except B.I. | Chapter 81 |
| 59.15 except B.I. | Chapter 82 |
| 59.16 except B.I. | Chapter 83 |
| 59.17 except B.I. a)1.<br>B.I.b)2.aa)<br>B.II.b)2.aa)<br>C.II.c)2.aa)<br>D.II.b)1. | Chapter 84<br>Chapter 85<br>Chapter 86<br>Chapter 87<br>Chapter 88<br>Chapter 89 |
| 62.03 except A.I.a) | Chapter 90 |
| 63.02 A. | Chapter 91 |
| Chapter 64 | Chapter 92 |
| Chapter 66 | Chapter 93 |
| Chapter 67 | Chapter 94 |
| Chapter 68 | Chapter 95 |
| Chapter 69 | Chapter 96 |
| Chapter 70 | Chapter 97 |
| Chapter 71 | Chapter 98 |
| Chapter 72 | Chapter 99 |

## SCHEDULE 2

### PART II

| Tariff heading | Maximum rate of duty |
|---|---|
| (1) | (2) |
| 09.01 A.II.a) | £0·4625 per 100 kg or £0·0925 per 100 kg plus 12%, whichever is the less |
| 09.01 A.II.b) | £0·4625 per 100 kg or £0·0925 per 100 kg plus 14·4%, whichever is the less |
| C.I. | £1·2302 per 100 kg or £0·2460 per 100 kg plus 14·4%, whichever is the less |
| 12.05 A. | £1·6525 per 100 kg or £0·3304 per 100 kg plus 1·6%, whichever is the less |
| 16.03 A.I. | 1% |
| B.I. | 5% |
| C.I. | 5% |

SCHEDULE 2, Part II—*continued.*

| 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 £0·2460 per 100 kg plus 14·4%, whichever is the less |
| B.I. | £3·4447 per 100 kg on the total dry weight of the goods or £0·6889 per 100 kg on the total dry weight of the goods plus 17·6%, whichever is the less |
| 21.02 A. | £3·4447 per 100 kg on the total dry weight of the goods or £0·6889 per 100 kg on the total dry weight of the goods plus 14.4%, whichever is the less |

## SCHEDULE 3

ORDERS REVOKED

| Order | Reference |
|---|---|
| The Import Duties (Developing Countries) (No. 3) Order 1973 | S.I. 1973/2218 (1973 III, p.7830). |
| The Import Duties (Developing Countries) (No. 2) Order 1974 | S.I. 1974/2071 (1974 III, p. 8074). |
| The Import Duties (Developing Countries) (No. 2) Order 1975 | S.I. 1975/207 (1975 I, p.545). |
| The Import Duties (Developing Countries) (No. 3) Order 1975 | S.I. 1975/1067 (1975 II, p.3750). |

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order, which comes into operation on 1st January 1976, provides for relief from import duties after the end of 1975 on certain goods of the developing countries named in Part I of Schedule 1 and of Papua New Guinea.

In the case of goods of the countries named in Part I of Schedule 1 specified in Part III of the Schedule, that rate of import duty is reduced to the Commonwealth preference area rate. This is the rate prefixed by " C1 " —or unprefixed—in column 5 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 those countries specified in Part IV of that Schedule, import duty is reduced to the rates specifically set out in column 2 of the Schedule, and where there is no such rate, there is exemption from duty. This provision continues the phasing out, on the timetables laid down in the Act of Accession, of preferences granted in the Generalised System of Preferences of the United Kingdom but not in that of the enlarged Community which came into effect on 1st January 1974.

In the case of goods of Papua New Guinea specified in Part I of Schedule 2 there is exemption from duty up to and including 31st December 1977 and in the case of goods of Papua New Guinea specified in Part II of that Schedule import duty is reduced to the rates specifically set out in column 2 of the Schedule. The reliefs which have been available during 1975 under the United Kingdom Generalised System of Preferences are thus continued for Papua New Guinea in accordance with Article 116 of the Act of Accession.

Article 2 of the Order lays down requirements for consignment of the goods specified in Schedule 1 and Papua New Guinea. Part II of Schedule 1 names the developing countries which require to consign their goods from ports in another country and lists the approved ports of consignment.

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