STATUTORY INSTRUMENTS

1973 No. 1696

CUSTOMS AND EXCISE

The Import Duties (Egypt) (Reductions) Order 1973

Made - - -	12*th October* 1973
Laid before the House of Commons	12*th October* 1973
Coming into Operation	1*st November* 1973

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 (Egypt) (Reductions) Order 1973 and shall come into operation on 1st November 1973.

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

2. This Order applies to goods which (*a*) are to be regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(**e**) as originating in Egypt, or (*b*) being products of a class excluded from the scope of the Protocols to the said Agreement (relating to origin of goods), are nevertheless goods of Egypt.

3.—(1) Up to and including 31st December 1973 any import duty which is for the time being chargeable on goods of any heading or subheading of the Customs Tariff 1959 specified in Schedule 1 hereto shall be chargeable at 80 per cent. of the full rate in the case of goods to which this Order applies.

(2) Up to and including 31st December 1973 any import duty which is for the time being chargeable on goods of any subheading of the Customs Tariff 1959 specified in the first column of Schedule 2 hereto shall be chargeable at the relevant rate specified in the second column of that Schedule in the case of goods to which this Order applies.

4.—(1) Article 3 above shall operate without prejudice to any relief from duty which may be available in the case of goods to which this Order applies under section 1 of the Finance Act 1971(**f**) (relating to goods of developing countries).

(**a**) 1958 c. 6. (**b**) 1972 c. 68.
(**c**) *See* S.I. 1970/1537 (1970 III, p. 5293). (**d**) 1889 c. 63.
(**e**) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.73, p. 1).
(**f**) 1971 c. 68.

(2) For the purposes of classification under the Customs Tariff 1959, insofar as that depends on the rate of duty, any goods to which Article 3 above applies shall be treated as chargeable with the same duty as if this Order had not been made.

P. L. Hawkins,
Hugh Rossi,
Two of the Lords Commissioners of Her Majesty's Treasury.

12th October 1973.

SCHEDULE 1

HEADINGS AND SUBHEADINGS SUBJECT TO A REDUCTION OF 20% IN DUTY

Tariff Heading	Description
03.03(A)(IV)	Shrimps and prawns, frozen
05.02 to 05.14 (inclusive)	All goods of these subheadings
07.05(B)	All goods of this subheading
08.01(H)	Mangoes, mangosteens and guavas
12.07(A)	All goods of these subheadings
(B)	
(C)	
12.07(D)	Cinchona bark; quassia amara; calabar beans; cubeb pepper; coca leaves; other wood, roots and bark, mosses lichen and algae; chamomile; mint.
12.08	All goods of this subheading
All headings and subheadings of Chapter 13 except—	
13.03(B)(I)	
(B)(II)(*a*)	
All headings of Chapter 14	
15.05 and 15.06	All goods of these subheadings
15.08 to 15.11 (inclusive)	
15.14 to 15.16 (inclusive)	
17.04(A)	
21.01(A)(I)	
(B)(I)	
21.02 and 21.03	
21.04(A)	
21.06(A)(I)	
(A)(III)	
(B)	
(C)	
22.01	
22.02(A)	
All headings and subheadings of Chapter 25	
All headings and subheadings of Chapter 27 except—	
27.10(B)(I)(*b*)(1)	
(B)(II)(*b*)(1)	
(B)(III)	
(C)(I)(*c*)	
(C)(II)(*c*)	
(C)(III)(*a*)(2)(*aa*)	
(*b*)(2)(*aa*)	
(*c*)	
(*d*)	
27.11(A)(I)	
(B)(I)(*c*)	
27.12(A)(III)	
(B)	
27.13(B)(I)(*c*)	
(B)(II)	
27.14(C)	

Tariff Heading	Description
All headings and subheadings of Chapter 28 except— 28.04(B) 28.38 28.40(N) (O)	
All headings and subheadings of Chapter 29 except— 29.01 29.04(C)(II) (C)(III) 29.14(H) 29.16(D) (F) (G) 29.23(A) (B) (C) 29.35(A) 29.42 29.43(B)(2) 29.45(A)	
All headings and subheadings of Chapters 30 to 34 (inclusive) except— 30.03 32.01(A) (C)(I) 32.05(D) 32.09(D)(3)(*a*) 34.03(B)(1)	
35.01(B) 35.02(A)(I) (A)(II)(*b*) (B) 35.03 35.04 35.06	All goods of these subheadings
All headings and subheadings of Chapters 36 to 72 (inclusive) except— 36.08(C) (D) 38.11(B)(1) 38.12(A)(1) 38.14 38.18(B)(1) 38.19(IJ)(1) 39.01(D)(1) 39.02 39.03 39.07 44.05 44.15 44.21(A) 45.01	

Tariff Heading	Description
45.03(C)(1) 45.04(A) (B) (C) 46.02 46.03(B) 54.01 55.05 55.09 57.01 60.05(A)(3) (B)(2) 64.02 69.03 70.19	Other than cotton goods of these subheadings.
All headings and subheadings of Chapter 73 except— 73.01(A) (B) (C) (D)(II) 73.02(A)(I) (C)(II) 73.03 73.05(B) 73.06 73.07(A)(I) (B)(I) 73.08 and 73.09 73.10(A) (D)(I)(*a*) 73.11(A)(I) (A)(IV)(*a*)(1) (B) 73.12(A) (B)(I) (C)(III)(*a*) (C)(V)(*a*)(1) 73.13(A) (B)(I) (B)(II)(*b*) (B)(III) (B)(IV)(*b*) (B)(IV)(*c*) (B)(IV)(*d*) (B)(V)(*a*)(2) 73.15(A)(I)(*b*) (A)(III) (A)(IV) (A)(V)(*b*) 73.15(A)(V)(*d*)(1)(*aa*) (A)(VI)(*a*) (A)(VI)(*c*)(1)(*aa*) (A)(VII)(*a*) (A)(VII)(*b*)(2) (A)(VII)(*c*) (A)(VII)(*d*)(1) (B)(I)(*b*)	

Tariff Heading	Description
(B)(III) and (IV) (B)(V)(*b*) (B)(V)(*d*)(1)(*aa*) (B)(VI)(*a*) (B)(VI)(*c*)(1)(*aa*) (B)(VII)(*a*) (B)(VII)(*b*)(1) (B)(VII)(*b*)(2)(*bb*) (B)(VII)(*b*)(3) (B)(VII)(*b*)(4)(*aa*) 73.16(A)(II) (B) (C) (D)(I)	
All headings and subheadings of Chapters 74 to 99 (inclusive) except— 76.02 76.03 76.06 84.06 84.52 87.01 87.02 87.04 87.05 97.06(A) 98.02(B)(3) 98.10(A)(I)	

SCHEDULE 2

SPECIFIC REDUCTIONS

Tariff Heading	Rate of Import Duty
21.04(B)	8.1%
21.05(A)(II)	8.1%
(B)	9.9%
21.07(F)(I)(*a*)(1)(*aa*)	9%
(*bb*)	
(*cc*)(22)	
27.10(C)(III)(*a*)(2)(*aa*)	2.7% + 8% hydrocarbon oil duty
(*b*)(2)(*aa*)	
27.11(A)(I)	7.8%
28.04(B)	4.3%
29.14(H)	6.8%
29.16(D)	7.2%
(F)	6.8%
(G)	7.2%
29.35(A)	7.8%
29.45(A)	7.2%
32.01(A)	4%
(C)(I)	
32.05(D)	8%
34.03(B)(1)	2.8% in addition to any hydrocarbon oil duty
36.08(C)	6.8% in addition to any hydrocarbon oil duty
36.08(D)	6.8%
38.11(B)(I)	6.4% or such greater rate as is equal to four-fifths of the amount or aggregate amount of the duty chargeable, apart from this Order, on such constituents as are mentioned in that subheading
38.14(B)	
38.18(B)(1)(*a*)	2.4% or such greater rate as is equal to four-fifths of the amount or aggregate amount by which the duty chargeable, apart from this Order, on such constituents as are mentioned in subheading 38.18(B)(1) exceeds 7%, in addition to any hydrocarbon oil duty
38.18(B)(1)(*b*)	6.4% or such greater rate as is equal to four-fifths of the amount or aggregate amount of the duty chargeable, apart from this Order, on such constituents as are mentioned in subheading 38.18(B)(1)
38.19(IJ)(1)	6.4% or such greater rate as is equal to four-fifths of the amount or aggregate amount of the duty chargeable, apart from this Order, on such constituents as are mentioned in that subheading
44.21(A)	4.5%
73.02(C)(II)	4.5%
76.02	7%
76.03	7%
76.06	7%
97.06(A)	4.2%

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into effect on 1st November 1973, implements obligations of the United Kingdom under the Agreement of 18th December 1972 between the European Economic Community and Egypt concerning import duties in 1973.

The full rate of duty is reduced by 20 per cent in the case of goods listed in Schedule 1 to the Order. Specific reductions in duty apply to certain other goods listed in Schedule 2. These reductions (which are the first in a series of reductions to be made under the Agreement) do not affect any entitlement to relief from import duty which may be available to Egyptian goods as goods of a developing country under the Finance Act 1971.

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