STATUTORY INSTRUMENTS

1973 No. 651

CUSTOMS AND EXCISE

The Import Duties (European Communities) (Reductions and Exemptions) Order 1973

Made - - - -	29*th March* 1973
Laid before the House of Commons -	30*th March* 1973
Coming into Operation	1*st April* 1973

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 3(6) and 13 of the Import Duties Act 1958(**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 (European Communities) (Reductions and Exemptions) Order 1973.

(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.

(3) This Order shall operate from the beginning of 1st April 1973 until the beginning of 1st January 1974.

(4) In this Order—

(*a*) references to goods of a country include references to goods which are to be treated as originating in that country by virtue of any instrument of the European Communities which is without further enactment to be given effect in the United Kingdom,

(*b*) references to a heading or subheading are references to a heading or subheading of the Customs Tariff 1959,

(*c*) references to a Schedule are references to a Schedule to this Order and

(*d*) the " Treaty of Accession " means the Treaty concerning the Accession of the United Kingdom to the European Economic Community and the European Atomic Energy Community.

2.—(1) Subject to the partial postponement provided for in paragraph (3) below, any import duty which is for the time being chargeable on goods of a heading or subheading other than those specified in Schedule 1 or 3 shall be chargeable at 80 per cent. of the full rate in the case of goods which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**d**) (relating to goods entitled to benefit from the reduction of customs duties in trade between the United Kingdom and the other Member States of the European Communities) or from any other instrument made from time to time under Article 45(1) of the Act annexed to the Treaty of Accession.

(2) For the purposes of paragraph (1) above, in calculating 80 per cent. of any full rate of duty expressed by reference to a specific sum of money no account shall be taken of the fifth or any subsequent decimal place of a pound.

(**a**) 1958 c. 6.
(**b**) *See* S.I. 1970/1537 (1970 III, p. 5293).
(**c**) 1889 c. 63.
(**d**) O.J. No L42, 14.2.1973, p. 1.

(3) The reduction of duty provided for in paragraph (1) above shall not take effect until the beginning of 1st July 1973 in the case of goods of a heading or subheading specified in Schedule 2.

(4) Subject to the partial postponement provided for in paragraph (5) below, any import duty which is for the time being chargeable on goods of a subheading specified in column 1 of Schedule 3 shall not be chargeable in the case of goods which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73 or such other instrument as aforesaid unless a duty is specified in column 2 of that Schedule in relation to the subheading, in which case duty shall be chargeable at that (reduced) rate in the case of such goods.

(5) Paragraph (4) above shall not take effect—

(*a*) until the beginning of 30th April 1973 in the case of goods a subheading specified in Part II of Schedule 3 and

(*b*) until the beginning of 1st July 1973 in the case of goods of a subheading specified in Part III of Schedule 3.

3.—(1) The provisions of Article 2 above shall not affect any greater reduction of duty which may be available in the case of goods of Denmark under paragraph (3) below or any exemption which may be available in the case of such goods by virtue of Article 12 of the Treaty establishing the European Economic Community and accordingly any import duty which is for the time being chargeable on goods of a heading or subheading to which this paragraph applies shall not be chargeable in the case of goods of Denmark.

(2) Paragraph (1) above applies to any heading or subheading on goods of which no duty was chargeable immediately before the coming into operation of this Order if they were of Convention area origin within the meaning of the European Free Trade Association Act 1960(**a**).

(3) Any import duty which is for the time being chargeable on goods of subheading 09.01 (A)(II) (roasted coffee) shall be chargeable in the case of goods of Denmark at £0·2350 per cwt. until the beginning of 1st July 1973 and thereafter at £0·1880 per cwt.

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

Tim Fortescue,
Oscar Murton,
Two of the Lords Commissioners of Her Majesty's Treasury.

29th March 1973.

(a) 1960 c. 19.

SCHEDULE 1

HEADINGS AND SUBHEADINGS EXCLUDED FROM THE REDUCTIONS OF DUTY MADE BY THIS ORDER

All headings of Chapter 6
07.01(B) to (M) (inclusive); 07.01(O) to (T) (inclusive)
07.02(B)
07.03(C), (D)(I), (E)(I), (E)(III) and (F)
07.04(A), (B)(I), (B)(II), (B)(III) and (B)(VI)
08.02 and 08.03
08.04(A)(I) and (B)
08.05(A)(I)(*a*), (A)(II)(*a*), (B), (C), (D) and (G)(II)
08.06 to 08.12 (inclusive)
13.03(B)(I)(*a*) and (B)(II)(*a*)
20.01 to 20.06 (inclusive)
20.07(A)(I)(*a*)(1), (A)(I)(*b*)(1), (A)(II), (A)(III), (B)(I)(*a*)(I)(*aa*), (B)(I)(*a*)(2), (B)(I)(*a*)(3), (B)(I)(*b*)(1)(*aa*), (B)(I)(*b*)(2), (B)(I)(*b*)(3), (B)(I)(*b*)(4) and (B)(II)
98.10 (A)(1)

SCHEDULE 2

HEADINGS AND SUBHEADINGS SUBJECT TO REDUCTIONS OF DUTY FROM 1ST JULY 1973

01.06(B) and (C)(III)
02.01 (A)(I), (A)(II)(*b*), (A)(III)(*b*), (A)(IV) and (B)(I)(*a*)
02.04; 02.06(A), (C)(II)(*b*) and (C)(II)(*c*)
All headings of Chapter 3
04.05(A)(II), (B)(II); 04.06 and 04.07
05.04(A)(II) and (B)(I)
05.07(A)(I)(*b*), (A)(II)(*a*)(1), (A)(II)(*b*), (B)(II)(*a*) and (B)(IV)
05.08(C); 05.09; 05.14(B); 05.15(A), (B)(II) and (B)(III)
07.01(A), (N); 07.02(A); 07.04(B)(V); 07.05 and 07.06(B)
08.01; 08.04(A)(II) and 08.05(F)
09.01; 09.04 to 09.08 (inclusive) and 09.10
10.05(A)(I)
11.03 to 11.05 (inclusive) and 11.08(B)
12.01(B) to (E) (inclusive); 12.02; 12.03; 12.05; 12.06; 12.07(A)(II), (B)(II), (C)(II), (D)(III), (D)(IV); 12.08(A), (B)(II), (C)(II), (D); 12.10(A) and (B)(II)
13.01(D)
15.02(A), (B)(II); 15.03; 15.04; 15.07; 15.08(B) to (D) (inclusive); 15.12 to 15.14 (inclusive); 15.17(B)
16.02(A)(I), (B)(II), (B)(III)(*b*)(2); 16.03 to 16.05 (inclusive)
19.03 and 19.05
20.07(A)(I)(*a*)(2), (A)(I)(*b*)(2), (B)(I)(*a*)(1)(*bb*), (B)(I)(*b*)(1)(*bb*)
21.07(A)(I)
22.04
22.07(B)(I)(*e*), (B)(I)(*f*), (B)(II)(*a*)(2)(*ee*), (B)(II)(*a*)(2)(*ff*), (B)(II)(*b*)(2)(*ee*) and (B)(II)(*b*)(2)(*ff*)
22.10
23.01(A), (B)(II); 23.02(B); 23.03(A)(II), (B)(II); 23.04(B); 23.06(A)(I), (A)(II)(*c*), (B); 23.07(A), (C)(I) and (C)(III)
25.19(A) and 25.24
27.13(B)(I)(*a*)(2), (B)(I)(*b*)(2), (B)(I)(*c*)(2) and (B)(II)(*b*)

32.01(B), (C)(II) and (D)(II)
33.01(A)(3)(*a*)(*i*) and (A)(3)(*b*)
35.01(A) and (C)
41.02; 41.03(A)(2), (B); 41.04 to 41.08 (inclusive)
43.02
54.01(B)
55.05(B); 55.06(B); 55.07 to 55.09 (inclusive)
57.01(B); 57.06(B)(2); 57.07(B)(2) and 57.10(B)
58.01(A)(2), (B)(3); 58.02(A), (B)(3) and 58.05(B)
59.02(B)(2) and 59.04(B)(3)
60.05(B)(2)
61.05(C) and 61.06(C)
62.01(B); 62.02(B); 62.03(B)(2)(*b*) and 62.05(B)
67.01
68.01(B)
79.01(A)
97.06(B) to (D) (inclusive) and 97.07

SCHEDULE 3

Specific Reductions and Exemptions

Part I

(1*st April* 1973)

28.04(B)	—
30.03(A)(2)	5·2% 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
32.05(D)	8%
38.11(B)(1) and 38.14(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 that subheading
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
44.15(A)(1)	—

PART II

(30*th April* 1973)

01.02(A)(II)(*a*)	—
01.02(A)(II)(*b*)(1)	—
01.02(A)(II)(*b*)(2)(*aa*)	—
01.02(A)(II)(*b*)(2)(*bb*)	—
02.01(A)(II)(*a*)(1)(*cc*)(22)	4%
02.01(A)(II)(*a*)(2)(*dd*)(22)(*aaa*) ...	4%
02.01(A)(II)(*a*)(2)(*dd*)(22)(*bbb*) ...	4%
All other subheadings in (A)(II)(*a*)	£0·2488 per cwt
02.01(B)(II)(*b*)(1)	8%
02.01(B)(II)(*b*)(2)(*aa*)	—
02.01(B)(II)(*b*)(2)(*bb*)	8%
02.06(C)(I)(*a*)(1)	£0·2488 per cwt
02.06(C)(I)(*a*)(2)	16%
02.06(C)(I)(*b*)(1)	—
02.06(C)(I)(*b*)(2)	16%
15.02(B)(I)	8%
16.02(B)(III)(*b*)(1)(*aa*)(11)	12%
16.02(B)(III)(*b*)(1)(*aa*)(22)	12%
16.02(B)(III)(*b*)(1)(*bb*)(11)(*aaa*) ...	12%
16.02(B)(III)(*b*)(1)(*bb*)(11)(*bbb*) ...	8%
16.02(B)(III)(*b*)(1)(*bb*)(22)	12%

PART III

(1*st July* 1973)

32.01(A) and 32.01(C)(I)	—

EXPLANATORY NOTE

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

This Order, which implements obligations of the United Kingdom under the Treaty of Accession to the European Communities, provides for the changes in import duties between the United Kingdom and the other Member States which are to be made under the Treaty during 1973.

2. More specifically, the Order provides for—

(1) a 20 per cent. reduction of duty on industrial goods other than those subject to contractual margins of Commonwealth preference from 1st April 1973 (Article 32 and Annex IV to the Act of Accession) (Article 2(1) of the Order);

(2) a 20 per cent. reduction of duty on products covered by the European Economic Community's common organisation of the market in beef and veal from 30th April 1973 (Article 59(1)(*a*) of the Act of Accession) (Schedule 3, Part II, to the Order);

(3) a 20 per cent. reduction on agricultural products and goods subject to contractual margins of Commonwealth preference from 1st July 1973 (Articles 59(1)(*c*) and 32(3) of the Act of Accession) (Schedule 2 to the Order);

(4) duty free entry for phosphorus (Protocol No. 8 to the Act of Accession) and plywood (Protocol No. 11 to the Act of Accession) from 1st April 1973 (Schedule 3, Part I, to the Order);

(5) duty free entry for tanning extracts of wattle (mimosa) and of chestnut from 1st July 1973 (Protocol No. 10 to the Act of Accession) (Schedule 3, Part III, to the Order);

(6) as regards goods of Denmark, a 20 per cent. reduction from 1st July 1973 in the rate for goods of subheading 09.01(A)(II) (roasted coffee) previoiusly applicable by virtue of that country's membership of the European Free Trade Association (Article 3(3) of the Order).

3. The definition of goods which are entitled to benefit from the reduction (and eventual abolition) of duties between the United Kingdom and the other Member States of the Communities is given in Regulation (EEC) 385/73 (O.J. No. L42, 14.2. 1973, p. 1).

4. Since Article 12 of the Treaty establishing the European Economic Community prohibits the introduction of new duties between Member States of the Community, the Order (Article 3(1)) also provides that Danish goods shall continue to enjoy duty-free entry in cases where they now do so as goods originating in the European Free Trade Association.

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