STATUTORY INSTRUMENTS

1973 No. 652

CUSTOMS AND EXCISE

The Import Duties (European Free Trade Association Countries) (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 Free Trade Association Countries) (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.

2.—(1) In this Order—

"the Agreements" means—

(*a*) the Agreements, signed on 22nd July 1972, between the European Economic Community (hereinafter referred to as "the Community") and, respectively, Austria, Iceland, Portugal, Sweden and Switzerland, and

(*b*) any provisions of those Agreements as applied by any Community instrument to trade with Finland and Norway;

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

(2) The countries to which this Order applies are Austria, Finland, Iceland, Norway (including Spitzbergen), Portugal (including the Azores and Madeira), Sweden and Switzerland (including Liechtenstein).

(a) 1958 c. 6.
(b) *See* S.I. 1970/1537 (1970 III, p. 5293).
(c) 1889 c. 63.

3. The Import Duties (General) (No. 7) Order 1971**(a)**, as amended**(b)**, shall be further amended by the substitution, for paragraph (*c*) of the proviso to Article 3(1), of the following—

"(*c*) in the case of goods which,

(i) under the provisions relating to origin of goods of the Agreements, signed on 22nd July 1972, between the European Economic Community and, respectively, Austria, Iceland, Portugal, Sweden and Switzerland or under those provisions as applied by any instrument of the European Economic Community to trade with Finland and Norway are entitled to the benefit of the prohibition of new customs duties on import into the United Kingdom or,

(ii) not being products of a class to which those Agreements apply, are goods of one of the aforementioned countries,

no import duty shall be charged unless a rate is shown in the said column 3 prefixed by the letter "E" and, if a rate is so shown, import duty shall be charged at that rate;".

4.—(1) 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 of a description there specified in relation to the heading or subheading if they are to be regarded as originating products under the Agreements.

(2) Paragraph (1) above shall operate without prejudice to any exemption from duties provided for by Article 3 or any exemption from, or specific reduction in, duties provided for by Articles 5 and 6 below.

5. Any import duty which is for the time being chargeable on goods of a heading or subheading specified in Schedule 2 hereto—

(*a*) shall be chargeable at the relevant rate there specified instead of the full rate or,

(*b*) if no rate is so specified, shall not be chargeable—

in the case of goods which are to be regarded as originating products under the Agreements but are not entitled to the benefit of the prohibition of new customs duties on import into the United Kingdom.

6. Any import duty which is for the time being chargeable on goods of a heading or subheading specified in Schedule 3 hereto shall be chargeable at the relevant rate specified in column 3 of that Schedule in the case of goods of a description specified in column 2 if they are to be regarded as originating products under the Agreements referred to in Article 2(1)(*a*) above with Austria, Iceland, Portugal, Sweden and Switzerland.

7.—(1) Any description in column 2 of Schedule 1 or Schedule 3 hereto (other than a description covering a whole heading or subheading) shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading (other than the final subheading) in the relevant heading in the Customs Tariff 1959.

(a) S.I. 1971/1971 (1971 III, p. 5330).
(b) The amending orders are not relevant to the subject matter of this Order.

(2) 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 4 or 5 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.

SCHEDULE 1

Tariff Heading	Description
15.10 (C)	Products obtained from pinewood, with a fatty acid content of 90% or more by weight
17.04 18.06 19.01 19.02 19.06	All goods of these headings
19.07 (D)	Ships' biscuits, crumbs and rusks
19.08 (A)	Gingerbread and the like without covering or filling
19.08 (B) (I)	Biscuits, wafers, rusks and cakes without covering or filling
19.08 (B)(II) to (B)(V) (inclusive)	Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry
21.01 (A)(II) (B)(II)	All goods of these subheadings
21.04 (B)	All goods of this subheading not containing tomato
21.05 (A)	All goods of this subheading not containing tomato
21.06 (A)(II) (B)	All goods of these subheadings
21.07 (A)(II) (A)(III) 21.07 (B)(II)(*b*)	All goods of these subheadings
21.07 (C)(I)	Ice-cream (not including ice-cream powder) and other ices containing no fats
21.07 (D)(I)	Prepared yoghourt other than yoghourt with added flavouring or fruit

Tariff Heading	Description
21.07 (D)(II)	All goods of this subheading
21.07 (E)	All goods of this subheading
21.07 (F)(I)(*a*)(1)(*cc*)	Hydrolysates of proteins; autolysates of yeast
21.07 (F)(I)(*a*)(2)(*aa*) (F)(I)(*a*)(2)(*bb*) (F)(I)(*b*)(2)(*aa*) (F)(I)(*b*)(2)(*bb*) (F)(I)(*c*)(2)(*aa*) (F)(I)(*c*)(2)(*bb*) (F)(I)(*d*)(2)(*aa*) (F)(I)(*d*)(2)(*bb*) (F)(I)(*e*)(2) (F)(II)(*a*)(2)(*aa*) (F)(II)(*a*)(2)(*bb*) (F)(II)(*b*)(2)(*aa*) (F)(II)(*b*)(2)(*bb*) (F)(II)(*c*)(2)(*aa*) (F)(II)(*c*)(2)(*bb*) (F)(II)(*d*)(2) (F)(III)(*a*)(2)(*aa*) (F)(III)(*a*)(2)(*bb*) (F)(III)(*b*)(2) (F)(III)(*c*)(2) (F)(III)(*d*)(2) (F)(IV)(*a*)(2) (F)(IV)(*b*)(2) (F)(V)(*a*)(2) (F)(VI)(*a*)(2) (F)(VI)(*b*)(2) (F)(VII)(*a*)(2) (F)(VII)(*b*)(2)	Food preparations other than coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)
(F)(I)(*b*)(1) (F)(I)(*c*)(1) (F)(I)(*d*)(1) (F)(I)(*e*)(1) (F)(II)(*b*)(1) (F)(II)(*c*)(1) (F)(II)(*d*)(1) (F)(III)(*b*)(1) (F)(III)(*c*)(1) (F)(III)(*d*)(1) (F)(IV)(*b*)(1) (F)(IV)(*c*) (F)(V)(*b*) (F)(VI)(*b*)(1) (F)(VI)(*c*) (F)(VII)(*b*)(1)	Food preparations other than— (*a*) sweetfat (mixtures of edible fats and sugar) and (*b*) coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)
21.07 (F)(I)(*f*) (F)(II)(*e*) (F)(III)(*e*) (F)(VIII)(*b*)	Food preparations other than sweetfat (mixtures of edible fats and sugar)

Tariff Heading	Description
21.07 (F)(II)(*a*)(1) (F)(III)(*a*)(1) (F)(IV)(*a*)(1) (F)(V)(*a*)(1) (F)(VI)(*a*)(1) (F)(VII)(*a*)(1)	Food preparations other than— (*a*) mixtures of water and emulsifying agents with fats or oil and (*b*) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)
21.07 (F)(VIII)(*a*)	Food preparations other than mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)
21.07 (F)(IX)	Food preparations other than— (*a*) sweetfat (mixtures of edible fats and sugar) and (*b*) mixtures of water, and emulsifying agents with fat or oil (not including synthetic cream)
21.07 (F)(I)(*a*)(2)(*cc*) (F)(I)(*b*)(2)(*cc*) (F)(I)(*c*)(2)(*cc*) (F)(II)(*a*)(2)(*cc*)	All goods of these subheadings
22.02 (A)	All goods of this subheading containing sugar (sucrose or invert sugar)
22.02 (B)	All goods of this subheading
All headings and subheadings of Chapters 25 to 38 (inclusive) except 25.19 (A) 25.24 27.13 (B)(I)(*a*)(2) (B)(I)(*b*)(2) (B)(I)(*c*)(2) (B)(II)(*b*) 28.04 (B) 29.43 (B)(2) 30.03 (A)(2) 32.01 32.05 (D) 33.01 (A)(3)(*a*)(i) (A)(3)(*b*) 35.01 38.11 (B)(I) 38.14 (B) 38.18 (B)(I)(*a*) 38.18 (B)(I)(*b*) 38.19 (IJ)(1) 38.19 (IJ)(2)	All goods of these headings and subheadings
38.19 (IJ)(2)	(*a*) Foundry core binders based on synthetic resin (*b*) Products of sorbitol cracking
All headings of Chapters 39 and 40	All goods of these headings
41.10	All goods of this heading

Tariff Heading	Description
All headings and subheadings of Chapters 42 to 99 (inclusive) except 43.01 43.02 44.15 (A)(I) 54.01 55.05 (B) 55.06 (B) 55.07 to 55.09 (inclusive) 57.01 57.06 (B)(2) 57.07 (B)(2) 57.10 (B) 58.01 (A)(2) 58.01 (B)(3) 58.02 (A) 58.02 (B)(3) 58.05 (B) 59.02 (B)(2) 59.04 (B)(3) 60.05 (B)(2) 61.05 (C) 61.06 (C) 62.01 (B) 62.02 (B) 62.03 (B)(2)(*b*) 62.05 (B) 67.01 68.01 (B) 79.01 (A) 97.06 (B) 97.06 (C) 97.06 (D) 97.07	All goods of these headings and subheadings

SCHEDULE 2

Description of goods	*Rate of Import Duty (if any)*
Goods of subheading 28.04 (B)	—
Goods of subheading 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
Goods of subheading 32.05 (D)	8%
Goods of subheadings 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
Goods of 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

Description of goods	*Rate of Import Duty (if any)*
Goods of subheading 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)
Goods of subheading 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
Goods of subheading 44.15 (A)(1)	—

SCHEDULE 3

Tariff Heading	Description	Rate of Import Duty
19.07 (A) to (C) (inclusive)	All goods of these subheadings	8%
19.07 (D)	All goods of this subheading other than ships' biscuits, crumbs and rusks	8%
19.08 (A)	All goods of this subheading other than gingerbread and the like without covering or filling	8%
19.08 (B)(I)	All goods of this subheading other than biscuits, wafers, rusks and cakes without covering or filling	8%
19.08 (B)(II) to (B)(V) (inclusive)	All goods of these subheadings other than biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry	8%
21.07 (B)(I) (B)(II)(*a*) (B)(II)(*a*)	All goods of this subheading Ravioli All goods of this subheading other than ravioli	8% 4% 5·1%
21.07 (C)	Ice-cream containing fat	8%
21.07 (D)(I)	Prepared yoghourt with added flavouring or fruit	8%
21.07 (F)(I)(*a*)(2)(*aa*) (F)(I)(*a*)(2)(*bb*) (F)(I)(*b*)(2)(*aa*) (F)(I)(*b*)(2)(*bb*) (F)(I)(*c*)(2)(*aa*) (F)(I)(*c*)(2)(*bb*) (F)(I)(*d*)(2)(*aa*) (F)(I)(*d*)(2)(*bb*)	Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	7·2%

Tariff Heading	Description	Rate of Import Duty
(F)(I)(*e*)(2) (F)(II)(*a*)(2)(*aa*) (F)(II)(*a*)(2)(*bb*) (F)(II)(*b*)(2)(*aa*) (F)(II)(*b*)(2)(*bb*) (F)(II)(*c*)(2)(*aa*) (F)(II)(*c*)(2)(*bb*) (F)(II)(*d*)(2) (F)(III)(*a*)(2)(*aa*) (F)(III)(*a*)(2)(*bb*) (F)(III)(*b*)(2) (F)(III)(*c*)(2) (F)(III)(*d*)(2) (F)(IV)(*a*)(2) (F)(IV)(*b*)(2) (F)(V)(*a*)(2)		
21.07 (F)(VI)(*a*)(2) (F)(VI)(*b*)(2) (F)(VII)(*a*)(2) (F)(VII)(*b*)(2)	Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)— (*a*) in immediate packings of a net capacity of 1 kg or less (*b*) other	 7·2% 8·4%
21.07 (F)(I)(*b*)(1) (F)(I)(*c*)(1) (F)(I)(*d*)(1) (F)(I)(*e*)(1) (F)(II)(*b*)(1) (F)(II)(*c*)(1) (F)(II)(*d*)(1) (F)(III)(*b*)(1) (F)(III)(*c*)(1) (F)(III)(*d*)(1) (F)(IV)(*b*)(1) (F)(IV)(*c*) (F)(V)(*b*)	Sweetfat (mixtures of edible fats and sugar) and coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	7·2%
(F)(VI)(*b*)(1) (F)(VI)(*c*) (F)(VII)(*b*)(1)	Sweetfat (mixtures of edible fats and sugar) and coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)— (*a*) in immediate packings of a net capacity of 1 kg or less (*b*) other	 7·2% 8·4%
21.07 (F)(I)(*f*) (F)(II)(*e*) (F)(III)(*e*)	Sweetfat (mixtures of edible fats and sugar)	7·2%
(F)(VIII)(*b*)	Sweetfat (mixtures of edible fats and sugar) (*a*) in immediate packings of a net capacity of 1 kg or less (*b*) other	 7·2% 8·4%
21.07 (F)(II)(*a*)(1) (F)(III)(*a*)(1) (F)(IV)(*a*)(1) (F)(V)(*a*)(1)	Mixtures of water and emulsifying agents with fat or oil and— coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	7·2%

Tariff Heading	Description	Rate of Import Duty
(F)(VI)(*a*)(1) (F)(VII)(*a*)(1)	Mixtures of water and emulsifying agents with fat or oil and— coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)— (*a*) in immediate packings of a net capacity of 1 kg or less (*b*) other	 7·2% 8·4%
21.07 (F)(VIII)(*a*)	Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)— (*a*) in immediate packings of a net capacity of 1 kg or less (*b*) other	 7·2% 8·4%
21.07 (F)(IX)	Sweetfat (mixtures of edible fats and sugar) and— mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)— (*a*) in immediate packings of a net capacity of 1 kg or less (*b*) other	 7·2% 8·4%

EXPLANATORY NOTE

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

1. This Order, which comes into operation on 1st April 1973, implements the United Kingdom's obligations concerning import duties under the Agreements between the European Community and Austria, Iceland, Portugal, Sweden and Switzerland, and provides for the implementation of Community arrangements for trade with Finland and Norway until such time as Agreements with those two countries come into force. In addition, the Order provides for continuing duty-free or preferential treatment until the end of 1973 for certain goods which have hitherto been subject to such treatment as goods originating in the area of the European Free Trade Association (EFTA), but which are not covered by the Agreements.

2. Continued exemption from import duty or a continued preferential rate of duty is provided for by Article 3 of the Order for all goods so treated hitherto under the EFTA Convention. If such goods are of a class covered by the Agreements or the Agreements as applied by an instrument of the Community to Finland and Norway, they must satisfy the conditions specified in the Agreements (in the Protocols relating to origin) for goods which are to benefit from the prohibition of new customs duties between the United Kingdom and the above-mentioned countries.

3. Goods of a class covered by the EFTA Convention which do not satisfy those conditions are entitled (Articles 4 and 5 of the Order) to a reduction of 20 per cent. of the full rate of duty in the case of goods listed in Schedule 1 or to a specific reduction in, or exemption from, duty in the case of goods listed in Schedule 2.

4. In the case of goods (listed in Schedule 3) not covered by the EFTA Convention but covered by the Agreements,a reduced rate of duty (equal in most cases to 80 per cent. of the full rate) is given provided that they are originating products for the purposes of the Agreements with Austria, Portugal, Sweden or Switzerland (Article 6 of the Order).

5. The Agreements with Austria, Sweden, Switzerland, Iceland and Portugal are annexed respectively to Community Regulations (EEC) Nos. 2836/72 (OJ No. L300, p. 1), 2838/72 (OJ No. L300, p. 96), 2840/72 (OJ No. L300, p. 188), 2842/72 (OJ No. L301, p. 1) and 2844/72 (OJ No. L301, p. 167).

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