STATUTORY INSTRUMENTS

1973 No. 144

CUSTOMS AND EXCISE

The Import Duties (General) (No. 1) Order 1973

Made - - - -	1*st February* 1973
Laid before the House of Commons	1*st February* 1973
Coming into Operation	1*st February* 1973

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 3 and 13 of the Import Duties Act 1958(**a**), as amended by section 5(5) of 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 (General) (No. 1) Order 1973 and shall come into operation on 1st February 1973.

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

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

2. Subject to Article 3 below, the Import Duties (General) (No. 7) Order 1971(**e**), as amended (**f**), shall have effect as if in Schedule 1 thereto—

(*a*) tariff headings 17.04, 18.06, 19.07, 19.08, 21.01 and 21.07 were amended as set out in Schedule 1 to this Order, and

(*b*) the Chapter notes referred to in Schedule 2 to this Order were amended as specified therein.

3.—(1) Notwithstanding the provisions of Article 2 above, in the case of any goods of Convention area origin within the meaning of the European Free Trade Association Act 1960(**g**), which—

(*a*) are of a description mentioned in the second column of Schedule 3 to this Order and

(*b*) fall within the subheading or subheadings of the Customs Tariff 1959 specified in the first column of Schedule 3 to this Order in relation to their description,

any import duty for the time being chargeable shall not be charged unless a rate of duty is mentioned in the third column of that Schedule, in which case it shall be charged at the rate so mentioned.

(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 paragraph (1) of this Article applies shall be treated as chargeable with the same duty as if the provisions of this Article had not been made.

V. H. Goodhew,
Oscar Murton,
Two of the Lords Commissioners of Her Majesty's Treasury.

1st February 1973.

(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) *See* S.I. 1970/1537 (1970 III, p. 5293).
(**d**) 1889 c. 63. (**e**) S.I. 1971/1971 (1971 III, p. 5330).
(**f**) The relevant amending Order is S.I. 1972/1909 (1972 III, p. 5549). (**g**) 1960 c. 19.

SCHEDULE 1

For headings 17.04, 18.06, 19.07, 19.08, 21.01 and 21.07 there shall be substituted respectively the following:—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" 17.04 Sugar confectionery, not containing cocoa:		
(A) Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(B) Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):		
(I) Less than 60%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(II) 60% or more	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(C) White chocolate	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(D) Other:		
(I) Containing no milkfats or containing less than 1·5% by weight of such fats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(*b*) Containing by weight of sucrose (including invert sugar expressed as sucrose):		
(1) 5% or more but less than 30%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(2) 30% or more but less than 40%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(3) 40% or more but less than 50%:		
(*aa*) Containing no starch ...	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(*bb*) Other	£0·2375 per cwt plus 10%, in addition to any revenue duty	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" **17.04 Sugar confectionery, not containing cocoa: —*contd.***		
(D) Other:—*contd.*		
(I) Containing no milkfats etc:—*contd.*		
(*b*) Containing by weight of sucrose etc:—*contd.*		
(4) 50% or more but less than 60%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(5) 60% or more but less than 70%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(6) 70% or more but less than 80%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(7) 80% or more but less than 90%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(8) 90% or more	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(II) Other:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(*b*) Containing by weight of sucrose (including invert sugar expressed as sucrose):		
(1) 5% or more but less than 30%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(2) 30% or more but less than 50%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(3) 50% or more but less than 70%	£0·2375 per cwt plus 10%, in addition to any revenue duty	—
(4) 70% or more	£0·2375 per cwt plus 10%, in addition to any revenue duty	—"

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" **18.06 Chocolate and other food preparations containing cocoa:**		
(A) Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:		
(I) Less than 65%	£0·2500 per cwt	—
(II) 65% or more but less than 80%	£0·2500 per cwt	—
(III) 80% or more	£0·2500 per cwt	—
(B) Ice-cream (not including ice-cream powder) and other ices:		
(I) Containing no milkfats or containing less than 3% by weight of such fats	£0·2000 per cwt plus 10%, in addition to any revenue duty	—
(II) Containing by weight of milkfats:		
(*a*) 3% or more but less than 7%	£0·2000 per cwt plus 5%, in addition to any revenue duty	—
(*b*) 7% or more	£0·2000 per cwt plus 5%, in addition to any revenue duty	—
(C) Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:		
(I) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	£0·2000 per cwt in addition to any revenue duty	—
(II) Other:		
(*a*) Containing no milkfats or containing less than 1·5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Less than 50%	£0·2000 per cwt in addition to any revenue duty	—
(2) 50% or more	£0·2000 per cwt in addition to any revenue duty	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" **18.06 Chocolate and other food preparations containing cocoa:**—*contd.*		
(C) Chocolate and chocolate goods, etc.—*contd.*		
(II) Other:—*contd.*		
(*b*) Containing by weight of milkfats:		
(1) 1·5% or more but less than 3%	£0·2000 per cwt in addition to any revenue duty	—
(2) 3% or more but less than 4·5%	£0·2000 per cwt in addition to any revenue duty	—
(3) 4·5% or more but less than 6%	£0·2000 per cwt in addition to any revenue duty	—
(4) 6% or more	£0·2000 per cwt in addition to any revenue duty	—
(D) Other:		
(I) Containing no milkfats or containing less than 1·5% by weight of such fats:		
(*a*) In immediate packings of a net capacity of 500 g or less	£0·2000 per cwt in addition to any revenue duty	—
(*b*) Other	£0·2000 per cwt in addition to any revenue duty	—
(II) Containing by weight of milkfats:		
(*a*) 1·5% or more but not more than 6·5%:		
(1) In immediate packings of a net capacity of 500 g or less	£0·2000 per cwt in addition to any revenue duty	—
(2) Other	£0·2000 per cwt in addition to any revenue duty	—
(*b*) More than 6·5% but less than 26%:		
(1) In immediate packings of a net capacity of 500 g or less	£0·2000 per cwt in addition to any revenue duty	—
(2) Other:		
(*aa*) Chocolate milk crumb, containing more than 6·5% but less than 11% by weight of milkfats, more than 6·5% but less than 15% by weight of cocoa and more than 50% but less than 60% by weight of sucrose (including invert sugar expressed as sucrose)	£0·3000 per cwt	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" 18.06 Chocolate and other food preparations containing cocoa:—*contd.*		
(D) Other:—*contd.*		
(II) Containing by weight of milk-fats:—*contd.*		
(*b*) More than 26%:—*contd.*		
(2) Other:—*contd.*		
(*bb*) Other	£0·2000 per cwt in addition to any revenue duty	—
(*c*) 26% or more:		
(1) In immediate packings of a net capacity of 500 g or less	£0·2000 per cwt in addition to any revenue duty	—
(2) Other	£0·2000 per cwt in addition to any revenue duty	—"
" 19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:		
(A) Crispbread	10%	C — E 10%
(B) Matzos	10%	C — E 10%
(C) Gluten bread for diabetics ...	10%	C — E 10%
(D) Other, containing by weight of starch:		
(I) Less than 50%	10%	C — E 10%
(II) 50% or more	10%	C — E 10%"
" 19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
(A) Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):		
(I) Less than 30%	10%	C — E 10%
(II) 30% or more but less than 50%	10%	C — E 10%
(III) 50% or more	10%	C — E 10%
(B) Other:		
(I) Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):		
(*a*) Less than 70%	10%	C — E 10%
(*b*) 70% or more	10%	C — E 10%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" **19.08 Pastry, biscuits, cakes etc.**—*contd.*		
(B) Other:—*contd.*		
(II) Containing 5% or more but less than 32% by weight of starch:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	C — E 10%
(*b*) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(*c*) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(*d*) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(III) Containing 32% or more but less than 50% by weight of starch:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(*b*) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose):		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" **19.08 Pastry, biscuits, cakes etc.**—*contd.*		
(B) Other:—*contd.*		
(III) Containing 32% or more but less than 50% by weight of starch:—*contd.*		
(*b*) Containing 5% or more but less than 20% by weight of sucrose:—*contd.*		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(*c*) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(IV) Containing 50% or more but less than 65% by weight of starch:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(*b*) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no milkfats or containing less than 1·5% by weight of such fats	10%	C — E 10%
(2) Other	10%	C — E 10%
(V) Containing 65% or more by weight of starch:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	C — E 10%
(*b*) Other	10%	C — E 10%"

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" 21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:		
(A) Roasted chicory and other roasted coffee substitutes:		
(I) Roasted chicory	£0·7000 per cwt	C £0·6250 per cwt E —
(II) Other	10%	—
(B) Extracts, essences and concentrates of the products described under subheading (A):		
(I) Of roasted chicory	£2 per cwt on the total dry weight of the goods	C £1·7500 per cwt on the total dry weight of the goods E —
(II) Other	10%	— "
" 21.07 Food preparations not elsewhere specified or included:		
(A) Cereals in grain or ear form, precooked or otherwise prepared:		
(I) Maize	5%	—
(II) Rice	10%	—
(III) Other	10%	—
(B) Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:		
(I) Not stuffed, cooked	10%	C — E 10%
(II) Stuffed:		
(*a*) Cooked	6·4%	C — E 6·4%
(*b*) Other	10%	—
(C) Ice-cream (not including ice-cream powder) and other ices:		
(I) Containing no milkfats or containing less than 3% by weight of such fats	10%	C — E 10%
(II) Containing by weight of milkfats:		
(*a*) 3% or more but less than 7%	10%	C — E 10%
(*b*) 7% or more	10%	C — E 10%
(D) Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:		
(I) Prepared yoghourt:		
(*a*) In powder form, containing by weight of milkfats:		
(1) Less than 1·5%	10%	C — E 10%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
" 21.07 Food preparations not elsewhere specified or included:—*contd.*		
(D) Prepared yoghourt; prepared milk, in powder form, etc.—*contd.*		
(I) Prepared yoghourt:—*contd.*		
(*a*) In powder form, etc.—*contd.*		
(2) 1·5% or more	10%	C —
		E 10%
(*b*) Other, containing by weight of milkfats:		
(1) Less than 1·5%	10%	C —
		E 10%
(2) 1·5% or more but less than 4%	10%	C —
		E 10%
(3) 4% or more	10%	C —
		E 10%
(II) Other, containing by weight of milkfats:		
(*a*) Less than 1·5% and containing by weight of milk proteins (nitrogen content × 6·38):		
(1) Less than 40%	10%	—
(2) 40% or more but less than 55%	10%	—
(3) 55% or more but less than 70%	10%	—
(4) 70% or more	10%	—
(*b*) 1·5% or more	10%	—
(E) Cheese fondues	10%	—
(F) Other:		
(I) Containing no milkfats or containing less than 1·5% by weight of such fats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch:		
(*aa*) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	10%	C —
		E 10%
(*bb*) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	10%	C —
		E 10%
(*cc*) Other:		
(11) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	8%	—
(22) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*		
	Full	*Commonwealth (C) E.F.T.A. (E)*	
" **21.07 Food preparations not elsewhere specified or included:**—*contd.*			
(F) Other:—*contd.*			
(I) Containing no milkfats etc.—*contd.*			
(*a*) Containing no sucrose etc.—*contd.*			
(2) Containing by weight of starch:			
(*aa*) 5% or more but less than 32%	9%	C	—
		E	9%
(*bb*) 32% or more but less than 45%	9%	C	—
		E	9%
(*cc*) 45% or more	9%		—
(*b*) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):			
(1) Containing no starch or containing less than 5% by weight of starch	9%	C	—
		E	9%
(2) Containing by weight of starch:			
(*aa*) 5% or more but less than 32%	9%	C	—
		E	9%
(*bb*) 32% or more but less than 45%	9%	C	—
		E	9%
(*cc*) 45% or more	9%		—
(*c*) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):			
(1) Containing no starch or containing less than 5% by weight of starch	9%	C	—
		E	9%
(2) Containing by weight of starch:			
(*aa*) 5% or more but less than 32%	9%	C	—
		E	9%
(*bb*) 32% or more but less than 45%	9%	C	—
		E	9%
(*cc*) 45% or more	9%		—
(*d*) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):			
(1) Containing no starch or containing less than 5% by weight of starch	9%	C	—
		E	9%
(2) Containing by weight of starch:			
(*aa*) 5% or more but less than 32%	9%	C	—
		E	9%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
"21.07 Food preparations not elsewhere specified or included:—*contd.*		
(F) Other:—*contd.*		
(I) Containing no milkfats etc.—*contd.*		
(*d*) Containing 30% or more but less than 50% by weight of sucrose etc.—*contd.*		
(2) Containing by weight of starch:—*contd.*		
(*bb*) 32% or more	9%	C — E 9%
(*e*) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*f*) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(II) Containing 1·5% or more but less than 6% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Containing by weight of starch:		
(*aa*) 5% or more but less than 32%	9%	C — E 9%
(*bb*) 32% or more but less than 45%	9%	C — E 9%
(*cc*) 45% or more	9%	—
(*b*) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C)* *E.F.T.A. (E)*
" 21.07 Food preparations not elsewhere specified or included:—*contd.*		
(F) Other:—*contd.*		
(II) Containing 1·5% or more but less than 6% by weight of milkfats:—*contd.*		
(*b*) Containing 5% or more but less than 15% by weight of sucrose etc.—*contd.*		
(2) Containing by weight of starch:		
(*aa*) 5% or more but less than 32%	9%	C — E 9%
(*bb*) 32% or more	9%	C — E 9%
(*c*) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Containing by weight of starch:		
(*aa*) 5% or more but less than 32%	9%	C — E 9%
(*bb*) 32% or more	9%	C — E 9%
(*d*) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*e*) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(III) Containing 6% or more but less than 12% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
"21.07 Food preparations not elsewhere specified or included:—*contd.*		
(F) Other:—*contd.*		
(III) Containing 6% or more but less than 12% by weight of milkfats:—*contd.*		
(*a*) Containing no sucrose etc:—*contd.*		
(2) Containing by weight of starch:		
(*aa*) 5% or more but less than 32%	9%	C — E 9%
(*bb*) 32% or more	9%	C — E 9%
(*b*) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*c*) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*d*) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*e*) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(IV) Containing 12% or more but less than 18% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C)* *E.F.T.A. (E)*
"21.07 Food preparations not elsewhere specified or included:—*contd.*		
(F) Other:—*contd.*		
(IV) Containing 12% or more but less than 18% by weight of milkfats:—*contd.*		
(*a*) Containing no sucrose etc:—*contd.*		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*b*) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*c*) Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(V) Containing 18% or more but less than 26% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*b*) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(VI) Containing 26% or more but less than 45% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Commonwealth (C) E.F.T.A. (E)*
"21.07 Food preparations not elsewhere specified or included:—*contd.*		
(F) Other:—*contd.*		
(VI) Containing 26% or more but less than 45% by weight of milkfats:—*contd.*		
(*b*) Containing 5% or more but less than 25% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*c*) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(VII) Containing 45% or more but less than 65% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(*b*) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):		
(1) Containing no starch or containing less than 5% by weight of starch	9%	C — E 9%
(2) Other	9%	C — E 9%
(VIII) Containing 65% or more but less than 85% by weight of milkfats:		
(*a*) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	9%	C — E 9%
(*b*) Other	9%	C — E 9%
(IX) Containing 85% or more by weight of milkfats	9%	C — E 9%"

SCHEDULE 2

AMENDMENTS TO CHAPTER NOTES OF THE IMPORT DUTIES (GENERAL) (NO. 7) ORDER 1971 AS AMENDED BY THE IMPORT DUTIES (GENERAL) (NO. 4) ORDER 1972

1. In Chapter 17, in the Additional Note—

(*a*) before " For the purposes " there shall be inserted " 1.",

(*b*) at the end there shall be added the following:—

" 2. *When imported in the form of an assortment, goods falling within subheading* 17.04(*D*) *are to be classified according to the average content in milkfats, sucrose and starch of the assortment as a whole.*",

(and in consequence " Additional Note " shall be altered to the plural).

2. In Chapter 18, after Note 2 there shall be added the following:—

" Additional Note

When imported in the form of an assortment, goods falling within subheading 18.06(*C*) *are to be classified according to the average content in sucrose and milkfats of the assortment as a whole.*".

3. In Chapter 19, after Note 2 there shall be added the following:—

" Additional Note

When imported in the form of an assortment, goods falling within subheading 19.08(*B*) *are to be classified according to the average content in starch, sucrose and milkfats of the assortment as a whole.*".

4. In Chapter 21, after Note 3 there shall be added the following:—

" Additional Note

For the purposes of subheading 21.07(*E*), *the term " cheese fondues " shall be be taken to mean preparations containing* 12% *or more but less than* 18% *of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of* 1 *kg or less.*

Entry under the aforementioned subheading is furthermore subject to the production of a certificate issued in the conditions laid down by the competent authorities of the European Communities.".

SCHEDULE 3

EXEMPTION FROM OR REDUCTION OF DUTY ON GOODS OF CONVENTION AREA ORIGIN

(The food preparations in 21.07*(F) are a residual category which is fully defined in Schedule* 1 *to this Order.)*

Tariff Heading	*Description*	*Rate of Import Duty (if any)*
19.07 (D)(I) (D)(II)	Ships' biscuits, crumbs and rusks	—
19.08 (A)(I) (A)(II) (A)(III)	Gingerbread and the like without covering or filling	—
19.08 (B)(I)(*a*) (B)(I)(*b*)	Biscuits, wafers, rusks and cakes without covering or filling	—
19.08 (B)(II)(*a*) (B)(II)(*b*)(1) (B)(II)(*b*)(2) (B)(II)(*c*)(1) (B)(II)(*c*)(2) (B)(II)(*d*)(1) (B)(II)(*d*)(2) (B)(III)(*a*)(1) (B)(III)(*a*)(2) (B)(III)(*b*)(1) (B)(III)(*b*)(2) (B)(III)(*c*)(1) (B)(III)(*c*)(2) (B)(IV)(*a*)(1) (B)(IV)(*a*)(2) (B)(IV)(*b*)(1) (B)(IV)(*b*)(2) (B)(V)(*a*) (B)(V)(*b*)	Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry	—
21.07 (B)(II)(*a*)	Ravioli	5%
21.07 (C)(I)	Ice-cream (not including ice-cream powder) and other ices containing no fats	—
21.07 (D)(I)(*a*)(1) (D)(I)(*a*)(2) (D)(I)(*b*)(1) (D)(I)(*b*)(2) (D)(I)(*b*)(3)	Prepared yoghourt other than yoghourt with added flavouring or fruit	—

Tariff Heading	*Description*	*Rate of Import Duty (if any)*
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)	—
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*) (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*	*Rate of Import Duty (if any)*
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 fat 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)	—

EXPLANATORY NOTE

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

This Order, which comes into operation on 1st February 1973, further amends the Import Duties (General) (No. 7) Order 1971, which sets out the United Kingdom Customs Tariff and the protective import duties chargeable in accordance with it.

This Order (Schedule 1) amends the manner in which headings 17.04, 18.06, 19.07, 19.08, 21.01 and 21.07 of the United Kingdom Tariff are at present subdivided in order to comply with the provisions of Article 47 of the Act annexed to the Treaty of Accession to the European Economic Community. It also provides for some changes in import duties in those headings where the elimination of present tariff subdivisions has been necessary, the rates being those prescribed by Regulation (EEC) No. 232/73 made under the provisions of paragraph 5 of Article 47. Nevertheless, EFTA tariff treatment is maintained in cases in which it has hitherto applied in those headings (Schedule 3).

The Order (Schedule 2) also provides for the inclusion of certain Chapter Notes relating to the subheadings of the headings amended by it.

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