STATUTORY INSTRUMENTS

1977 No. 616

CUSTOMS AND EXCISE
The Import Duties (General) (No. 2) Order 1977

Made - - - -	30*th March* 1977
Laid before the House of Commons - -	31*st March* 1977
Coming into Operation	1*st April* 1977

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 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 by section 1 of the Finance Act 1971(**c**), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State(**d**), hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (General) (No. 2) Order 1977 and shall come into operation on 1st April 1977.

(2) The Interpretation Act 1889(**e**) shall apply for the interpretation of this Order as it applies for 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. Schedule 1 to the Import Duties (General) (No. 5) Order 1975(**f**), as amended(**g**), shall be further amended as specified in Schedule 1 hereto.

3.—(1) In column 1 of Schedule 2 to the Import Duties (Turkey) (Reductions and Exemptions) Order 1975(**h**), as amended(**i**), subheading 02.01 A.II.b) shall be deleted.

(2) In column 1 of Schedule 2 to the Import Duties (Faroe Islands) (Reductions and Exemptions) Order 1975(**j**) for "16.02 B.III.b)1.aa)11." there shall be substituted "16.02 B.III.b)1.aa)" and "16.02 B.III.b)1.bb) 11.aaa)".

(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) 1971 c. 68.
(**d**) *See* S.I. 1970/1537 (1970 III, p. 5293). (**e**) 1889 c. 63.
(**f**) S.I. 1975/1744 (1975 III, p. 5912).
(**g**) The relevant amending Orders are S.I. 1976/370, 912 and 2077 (1976 I, p. 1017; II, p. 2356; III, p. 5700). (**h**) S.I. 1975/2056 (1975 III, p. 7530).
(**i**) There is no relevant amending Order. (**j**) S.I. 1975/2074 (1975 III, p. 7260).

(3) The Import Duties (Developing Countries) (No. 4) Order 1975(**a**) shall be amended as specified in Schedule 2 hereto.

4. The Import Duties (General) (No. 10) Order 1976(**b**), as amended(**c**), shall be further amended as follows:

(1) for "4th April 1977" wherever it occurs there shall be substituted "1st May 1977".

(2) for Article 4(1)(a) there shall be substituted the following:

"on 1st May 1977 for goods falling within subheadings 01.02 A., 02.01 A.II., 02.01 B.II.b), 02.06 C.I., 15.02 B.I. and 16.02 B.III.b)1.".

Donald R. Coleman,
J. Dormand,

Two of the Lords Commissioners of Her Majesty's Treasury.

30th March 1977.

(**a**) S.I. 1975/2094 (1975 III, p. 7830).
(**b**) S.I. 1976/2077 (1976 III, p. 5700).
(**c**) S.I. 1977/435 (1977 I, p. 1602).

SCHEDULE 1 *Article 2*

AMENDMENTS TO SCHEDULE 1 TO THE IMPORT DUTIES (GENERAL) (NO. 5) ORDER 1975

1. Page 4

The Additional Note to Chapter 1 shall be deleted.

2. Page 5

For the entries relating to subheading 01.02 A.II. there shall be substituted the following entries:—

II. Other:			
a) Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg, in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals	F 12·8% S —	M — E 12·8%	C1 12·8% C2 —
b) Other	F 12·8% S —	M — E 12·8%	C1 12·8% C2 —

3. Pages 7 and 8

For Additional Note 1 to Chapter 2 there shall be substituted the following Note:—

"1.A. The following expressions shall have the meanings hereunder assigned to them:

(*a*) "Carcases of bovine animals", for the purposes of subheading 02.01 A.II.: whole carcases of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have have been cut off at the carpometacarpal or tarso-metatarsal joints; "carcase" shall include the front part of the carcase comprising all the bones and the scrag, neck and shoulder having more than ten pairs of ribs;

(*b*) "Half-carcases of bovine animals", for the purposes of subheading 02.01 A.II.: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; "half-carcase" shall include the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder having more than ten ribs;

(*c*) "Compensated quarters", for the purpose of subheadings 02.01 A.II.a)1. and 02.01 A.II.b)1., portions composed of either:

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached, and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5 per cent in those weights is allowed;

(*d*) "Unseparated forequarters", for the purposes of subheadings 02.01 A.II.a)2. and 02.01 A.II.b)2.: the front part of a carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a

maximum of ten pairs of ribs (the first four pairs of ribs must be whole, the others may be cut) with or without the thin flank;

(*e*) "Separated forequarters", for the purposes of subheadings 02.01 A.II.a)2. and 02.01 A.II.b)2: the front part of a half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten ribs (the first four ribs must be whole, the others may be cut) with or without the thin flank;

(*f*) "Unseparated hindquarters", for the purposes of subheadings 02.01 A.II.a)3. and 02.01 A.II.b)3.: the rear part of a carcase comprising all the bones and the thigh and sirloin, with a minimum of three pairs of whole or cut ribs with or without the knuckle and with or without the thin flank;

(*g*) "Separated hindquarters", for the purpose of subheadings 02.01 A.II.a)3. and 02.01 A.II.b)3.: the rear part of a half-carcase comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the knuckle and with or without the thin flank;

(*h*) 11. "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A.II.b)4.bb)22.: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of ten ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;

22. "Brisket" cut, for the purposes of subheading 02.01 A.II.b)4.bb)22.: the lower part of the forequarter comprising the brisket navel end and brisket point end.

1.B. In determining the number of whole or cut ribs referred to in paragraph A, only those attached to the backbone shall be taken into consideration."

4. Pages 9, 10, 11 and 12

For the entries relating to subheading 02.01 A.II. there shall be substituted the following entries:—

II. Of bovine animals:			
a) Fresh or chilled:			
1. Carcases, half-carcases or 'compensated' quarters:			
aa) Carcases of a weight of not less than 180 kg but not more than 270 kg and half-carcases or 'compensated' quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
bb) Other	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —

2. Separated or unseparated forequarters:			
aa) Separated forequarters of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
bb) Other	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% £0·1224 per 100 kg	C1 16% C2 —
3. Separated or unseparated hindquarters:			
aa) Separated hindquarters of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
bb) Other	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1244 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
4. Other:			
aa) Unboned (bone-in)	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —

bb) Boned or boneless	F 17% S 5%	M, D 1% E 17%	C1 16% C2 —
b) Frozen:			
1. Carcases, half-carcases, or 'compensated' quarters	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
2. Separated or unseparated forequarters	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
3. Separated or unseparated hindquarters	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
4. Other:			
aa) Unboned (bone-in)	F 16% plus £0·1224 per 100 kg S £0·6121 per 100 kg	M, D £0·1224 per 100 kg E 16% plus £0·1224 per 100 kg	C1 16% C2 —
bb) Boned or boneless:			
11. Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	F 17% S 5%	M, D 1% E 17%	C1 16% C2 —
22. Crop, chuck and blade and brisket cuts	F 17% S 5%	M, D 1% E 17%	C1 16% C2 —

33. Other	F 17% S 5%	M) 1% D) E 17%	C1 16% C2 —

5. Page 13

In the entry in column 2 of subheading 02.01 B.II.b) the word "domestic" shall be deleted.

6. Page 17

In the entry in column 2 of subheading 02.06 C.I. the word "domestic" shall be deleted.

7. Page 123

After the Note to Chapter 16 there shall be inserted the following Additional Note:—

"Additional Note

For the purposes of subheading 16.02 B.III.b)1 aa), the term "uncooked" shall apply to products which have not been subjected to any heat-treatment or which have been subjected to a heat-treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which therefore show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part "

8. Pages 124 and 125

For the entries relating to subheading 16.02 B.III.b)1. there shall be substituted the following entries:—

1. Containing bovine meat or offal:			
aa) Uncooked	F 19% S 15%	M 3% E 16%	C1 16% C2 —
bb) Other:			
11. Pastes:			
aaa) Of meat offal, not canned	F 23·8% S 15%	M 3% E 20·8%	C1 20·8% C2 —
bbb) Other	F 23·8% S 15%	M) 3% D) E 23·8%	C1 20·8% C2 —
22. Other:			
aaa) In airtight containers:			
111. Beef and veal (including edible offals but excluding tongues and jellied veal)	F 23·8% S 15%	M) 3% D) E 23·8%	C1 20·8% C2 —
222. Other	F 22·8% S 10%	M) 2% D) E 22·8%	C1 20·8% C2 —
bbb) Other	F 23·8% S 15%	M) 3% D) E 23·8%	C1 20·8% C2 —

Article 3(3)

SCHEDULE 2

AMENDMENTS TO THE IMPORT DUTIES (DEVELOPING COUNTRIES) (No. 4) ORDER 1975

1. In Part III of Schedule 1 for "16.02 B.III.b)1.aa)" there shall be substituted "16.02 B.III.b)1.bb)11." and for "16.02 B.III.b)1.bb)22." there shall be substituted "16.02 B.III.b)1.bb)22.bbb)".

2. In Part I of Schedule 2 for "16.02 B.III.b)1.aa)" there shall be substituted "16.02 B.III.b)1.bb)11." and for "16.02 B.III.b)1.bb)22." there shall be substituted "16.02 B.III.b)1.bb)22.bbb)".

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st April 1977, further amends the Import Duties (General) (No. 5) Order 1975, which sets out the United Kingdom Customs Tariff and the protective import duties chargeable in accordance with it, and the Import Duties (General) (No. 10) Order 1976 (the No. 10 Order).

Article 2 to the Order implements changes made in the tariff nomenclature of the Common Customs Tariff of the European Economic Community as part of the arrangements designed to improve the effectiveness of the common organisation of the market in beef and veal. For goods of known trade importance the existing rates of import duty are unchanged but in the case of any imports of certain offals of wild bovine animals the rates are reduced or increased depending on the subheading in which they will be classified.

Article 3 makes certain consequential amendments to the Import Duties (Turkey) (Reductions and Exemptions) Order 1975, the Import Duties (Faroe Islands) (Reductions and Exemptions) Order 1975 and the Import Duties (Developing Countries) (No. 4) Order 1975.

Article 4 provides for the date of 1st May 1977, being the date fixed for the beginning of the 1977/78 marketing year for products covered by the common organisation of the market in beef and veal, to be substituted for 4th April 1977 in the No. 10 Order. As from 1st May 1977 the Common Customs Tariff will apply to those products instead of the United Kingdom Customs Tariff.

The amendments made by this Order are made in pursuance of Community obligations under Council Regulation (EEC) Nos. 425/77 (O.J. No. L61, 5.3.77, p. 1) and 649/77 (O.J. No. L82, 31.3.77, p. 2) and Commission Regulation (EEC) No. 586/77 (O.J. No. L75, 23.3.77, p. 10).

SI 1977/616
ISBN 0-11-070616-1

