STATUTORY INSTRUMENTS

1976 No. 912

CUSTOMS AND EXCISE

The Import Duties (General) (No. 3) Order 1976

Made - - - - - - -	*9th June* 1976
Laid before the House of Commons	*10th June* 1976
Coming into Operation - - -	*1st July* 1976

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 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. 3) Order 1976 and shall come into operation on 1st July 1976.

(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.

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

2. The Import Duties (General) (No. 5) Order 1975(**e**), as amended(**f**), shall be further amended as specified in Schedule 1 hereto.

3. The Import Duties (Certain Mediterranean Countries) (Reductions and Exemptions) Order 1975(**g**) shall be amended as specified in Schedule 2 hereto.

David Stoddart,
Donald R. Coleman,
Two of the Lords Commissioners of
Her Majesty's Treasury.

9th June 1976.

(**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. 1975/1744 (1975 III, p. 5912).
(**f**) The relevant amending Order is S.I. 1976/370 (1976 I, p. 1017).
(**g**) S.I. 1975/1978 (1975 III, p. 7351).

SCHEDULE 1

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

1. In Article 11(5) after "heading 04.04" there shall be inserted "and except for the purpose of calculating the rate of import duty charged in the case of goods falling within subheadings 22.05 C.I.a) and b), C.II.a) and b), C.III.a)2. and b)3., C.IV.a)2. and b)3. and C.V.a) and b)," and after "Schedule 1" there shall be inserted "and to those subheadings in Schedules 1 and 6".

2. In Schedule 1 for the entries in columns 2, 3, 4 and 5 of headings 01.02, 11.01, 11.02, 11.09, 17.01 and 23.02 and of subheadings 20.07 A.I., B.I.a)1. and B.I.b)1. there shall be substituted the following entries, if any, in relation to the headings specified in column 1:

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
01.02	Live animals of the bovine species:			
	A. Domestic species:			
	I. Pure-bred breeding animals ...	—	—	—
	II. Other:			
	a) Calves	F 12·8% S —	M — E 12·8%	C1 12·8% C2 —
	b) Other:			
	1. 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 —
	2. Other	F 12·8% S —	M — E 12·8%	C1 12·8% C2 —
11.01	Cereal flours:			
	A. Wheat or meslin flour	—	—	—
	B. Rye flour	—	—	—
	C. Barley flour	—	—	—
	D. Oat flour	—	—	—
	E. Maize flour:			
	I. Of a fat content notexceeding 1·5% by weight	—	—	—
	II. Other	—	—	—
	F. Rice flour	—	—	—
	G. Other	—	—	—
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:			
	A. Cereal groats and cereal meal:			
	I. Wheat:			
	a) Durum wheat	—	—	—
	b) Common wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community(M) EFTA (E) Denmark (D)	Commonweal (C Commonweal Standstill (C
1	2	3	4	5
11.02 (contd.)	A. IV. Oats	—	—	—
	V. Maize:			
	a) Of a fat content not exceeding 1·5% by weight:			
	1. For the brewing industry	—	—	—
	2. Other	—	—	—
	b) Other	—	—	—
	VI. Rice	—	—	—
	VII. Other	—	—	—
	B. Hulled grains (shelled or husked), whether or not sliced or kibbled:			
	I. Barley and oats:			
	a) Hulled (shelled or husked):			
	1. Barley	—	—	—
	2. Oats:			
	aa) Clipped oats	—	—	—
	bb) Other	—	—	—
	b) Hulled and sliced or kibbled ("Grütze" or "grutten"):			
	1. Barley	—	—	—
	2. Oats	—	—	—
	II. Other cereals:			
	a) Wheat	—	—	—
	b) Rye	—	—	—
	c) Maize	—	—	—
	d) Other	—	—	—
	C. Pearled grains:			
	I. Wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—
	IV. Oats	—	—	—
	V. Maize	—	—	—
	VI. Other	—	—	—
	D. Grains not otherwise worked than kibbled:			
	I. Wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—
	IV. Oats	—	—	—
	V. Maize	—	—	—
	VI. Other	—	—	—
	E. Rolled grains; flaked grains:			
	I. Barley and oats:			
	a) Rolled:			
	1. Barley	—	—	—
	2. Oats	—	—	—
	b) Flaked:			
	1. Barley	—	—	—
	2. Oats	—	—	—
	II. Other cereals:			
	a) Wheat	—	—	—
	b) Rye	—	—	—
	c) Maize	—	—	—
	d) Other:			
	1. Flaked rice	—	—	—
	2. Other	—	—	—

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community(M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
11.02 (contd.)	F. Pellets:			
	I. Wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—
	IV. Oats	—	—	—
	V. Maize	—	—	—
	VI. Rice	—	—	—
	VII. Other	—	—	—
	G. Germ of cereals, whole, rolled, flaked or ground:			
	I. Wheat	—	—	—
	II. Other	—	—	—
11.09	Wheat gluten, whether or not dried ...	—	—	—
17.01	Beet sugar and cane sugar, solid:			
	A. White sugar	—	—	—
	B. Raw sugar:			
	I. For refining	—	—	—
	II. Other	—	—	—
20.07	A. Of a specific gravity exceeding 1·33 at 15°C:			
	I. Grape juice (including grape must):			
	a) Of a value exceeding 22UA per 100 kg net weight:			
	1. With an added sugar content exceeding 30% by weight:			
	aa) For uses other than the making of products of heading 22.07	F 34% S 10%	M } 4% D } E 34%	C1 30% C2 —
	bb) Other (for example, for use in commercial, home and amateur wine-making)	F 50% S 10%	M } 4% D } E 50%	C1 50% C2 —
	2. Other:			
	aa) For uses other than the making of products of heading 22.07	F 42% S 10%	M } 2% D } E 42%	C1 40% C2 —
	bb) Other (for example, for use in commercial, home and amateur wine-making)	F 50% S 10%	M } 2% D } E 50%	C1 50% C2 —
	b) Of a value not exceeding 22UA per 100 kg net weight:			
	1. With an added sugar content exceeding 30% by weight:			
	aa) For uses other than the making of products of heading 22.07	F 34% S 10%	M } 4% D } E 34%	C1 30% C2 —
	bb) Other (for example, for use in commercial, home and amateur wine-making)	F 50% S 10%	M } 4% D } E 50%	C1 50% C2 —

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community(M) EFTA (E) Denmark (D)	Commonwealt (C1 Commonwealt Standstill (C2
1	2	3	4	5
20.07 (contd.)	A. I. b) 2. Other:			
	aa) For uses other than the making of products of heading 22.07	F 42% S 10%	M } 2% D } E 42%	C1 40% C2 —
	bb) Other (for example, for use in commercial, home and amateur wine-making)	F 50% S 10%	M } 2% D } E 50%	C1 50% C2 —
	B. Of a specific gravity of 1·33 or less at 15°C:			
	I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:			
	a) Of a value exceeding 18UA per 100 kg net weight:			
	1. Grape juice (including grape must):			
	aa) With an added sugar content exceeding 30% by weight:			
	11. For uses other than the making of products of heading 22.07	F 20·8% S 10%	M } 4% D } E 20·8%	C1 16·8% C2 —
	22. Other (for example, for use in commercial, home and amateur wine-making)	F 28% S 10%	M } 4% D } E 28%	C1 28% C2 —
	bb) Other:			
	11. For uses other than the making of products of heading 22.07	F 24·4% S 10%	M } 2% D } E 24·4%	C1 22·4% C2 —
	22. Other (for example, for use in commercial, home and amateur wine-making)	F 28% S 10%	M } 2% D } E 28%	C1 28% C2 —
	b) Of a value of 18UA or less per 100 kg net weight:			
	1. Grape juice (including grape must):			
	aa) With an added sugar content exceeding 30% by weight:			
	11. For uses other than the making of products of heading 22.07	F 20·8% S 10%	M } 4% D } E 20·8%	C1 16·8% C2 —
	22. Other (for example, for use in commercial, home and amateur wine-making)	F 28% S 10%	M } 4% D } E 28%	C1 28% C2 —
	bb) Other:			
	11. For uses other than the making of products of heading 22.07	F 24·4% S 10%	M } 2% D } E 24·4%	C1 22·4% C2 —

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community(M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
20.07 (contd.)	B. I. b) 1. bb) 22. Other (for example, for use in commercial, home and amateur wine-making)	F 28% S 10%	M } 2% D } E 28%	C1 28% C2 —
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:			
	A. Of cereals:			
	I. Of maize or rice:			
	a) With a starch content not exceeding 35% by weight	—	—	—
	b) Other	—	—	—
	II. Of other cereals:			
	a) Of which the starch content does not exceed 28% by weight, and of which the portion that passes through a sieve with an aperture of 0·2 mm does not exceed 10% by weight or otherwise the portion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1·5% by weight	—	—	—
	b) Other	—	—	—
	B. Of leguminous vegetables	8·4%	M } 2% D } E 8·4%	C1 6·4% C2 —

3. On pages 196 to 200 in Schedule 1 in columns 3, 4 and 5 of the subheadings of 22.05 referred to in paragraph 1 there shall be inserted an asterisk immediately after "UA" wherever it occurs.

4. At the bottom of the pages relating to the subheadings of 22.05 referred to in paragraph 1 (pages 196 to 200) in Schedule 1 there shall be inserted the following footnote: "*Rates of import duty expressed in Units of Account (UA) shall be converted to Sterling at the current agricultural representative rate (1·75560 UA = £1)."

5. In the Special Note applying to certain subheadings only to Chapter 39 (on page 351) in Schedule 1 for "method B2 of British Standard 3412: 1966" there shall be substituted "method B3 of British Standard 3412:1976".

6. In column 3 of subheading 39.01 C.IV. (on page 730) in Part III of Schedule 2 for "14%" there shall be substituted "12·8%".

7. In columns 3 and 5 (on pages 757 and 758) in Schedule 6 there shall be inserted an asterisk immediately after "UA" wherever it occurs.

8. At the bottom of the pages in Schedule 6 (pages 757 and 758) there shall be inserted the following footnote: "*Rates of import duty expressed in Units of Account (UA) shall be converted to Sterling at the current agricultural representative rate (1·75560 UA = £1)."

SCHEDULE 2

AMENDMENTS TO SCHEDULES 1 AND 2 TO THE IMPORT DUTIES (CERTAIN MEDITERRANEAN COUNTRIES) (REDUCTIONS AND EXEMPTIONS) ORDER 1975.

1. In column 2 of Schedule 1 in relation to subheadings 22.05 C.I.a) onwards and in columns 3 and 5 of Schedule 2 there shall be inserted an asterisk immediately after "UA" wherever it occurs.

2. In Schedules 1 and 2 there shall be inserted at the bottom of each page the following footnote: "*Rates of import duty expressed in Units of Account (UA) shall be converted to Sterling at the current agricultural representative rate (1·75560 UA = £1)."

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st July 1976, 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.

The amendments are made to restructure in Schedule 1 to that Order certain headings, to increase rates of duty relating to certain subheadings of tariff heading 20.07 (certain fruit juice, including grape must), to provide for the current agricultural representative rate to be applied when converting units of account into sterling in calculating rates of import duty on certain wines of subheading 22.05C. in Schedules 1 and 6 to that Order and to amend the Special Note to Chapter 39 in Schedule 1 and to amend a rate of duty in Part III of Schedule 2 relating to subheading 39.01C.IV. (Nylon 6).

The Order also makes consequential amendments to the Import Duties (Certain Mediterranean Countries) (Reductions and Exemptions) Order 1975 following the introduction of the current agricultural representative rate for the conversion of units of account into sterling in respect of certain wines of subheading 22.05C.

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