STATUTORY INSTRUMENTS

1963 No. 1013

CUSTOMS AND EXCISE

The Import Duties (General) (No. 4) Order 1963

Made - - - -	28*th May* 1963
Laid before the House of Commons - -	31*st May* 1963
Coming into Operation	5*th June* 1963

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2 and 13 of the Import Duties Act 1958(a), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. The Schedule to the Import Duties (General) (No. 3) Order 1961(b) (which by reference to the Customs Tariff 1959 sets out the import duties chargeable under the Import Duties Act 1958), as amended by subsequent Orders under that Act, shall be further amended in accordance with the provisions of the Schedule to this Order.

2.—(1) This Order may be cited as the Import Duties (General) (No. 4) Order 1963.

(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 come into operation on 5th June 1963.

Francis F. Pearson,
G. T. C. Campbell,
Two of the Lords Commissioners of Her Majesty's Treasury.

28th May 1963.

(a) 6 & 7 Eliz. 2. c. 6.
(b) S.I. 1961/403 (1961 I, p.585).
(c) 52 & 53 Vict. c. 63.

SCHEDULE

AMENDMENTS OF IMPORT DUTIES (GENERAL) (NO. 3) ORDER 1961

PART I

AMENDMENTS AS TO DUTIES ON SUGAR, GLUCOSE, SACCHARIN, COFFEE, CHICORY, TEA AND COCOA AND GOODS CONTAINING THEM

1. In the Index of General Definitions, etc., after paragraph 21 there shall be inserted—

" 22. Sweetening matter Chapter 4, Note 3; Note to Section IV ",

and paragraph 22 shall be re-numbered 23.

2. In Chapter 4, after Note 2 there shall be added the following Note:—

" 3. The expression " sweetening matter " includes only glucose, sucrose and invert sugar. For the purposes of this Chapter the weight of sweetening matter contained in any goods shall be determined as follows: in so far as the sweetening matter is sucrose the weight shall be taken to be the actual weight of the sucrose or, if the sucrose is of a polarisation not exceeding 98°, 95% of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48% of the actual weight of the glucose; and in so far as it is solid glucose or invert sugar the weight shall be taken to be 75% of the actual weight of the glucose or sugar."

3.—(1) Heading 04.02 shall be amended as follows.

(2) In sub-heading (A) (1) (*a*), for paragraphs (ii) to (iv) there shall be substituted—

" (ii) Other 7s. 7d. per cwt. — 7s. 7d. per cwt.",

with the rates of duty in columns 2 and 4.

(3) In sub-heading (A) (2), paragraphs (*a*), (*b*), (*c*) and (*d*) shall be omitted and the following rates of duty shall be inserted in columns 2 and 4:—

" 6s. per cwt. — 6s. per cwt."

(4) The following sub-heading shall be substituted for sub-heading (B):—

" (B) Other:			
(1) Canned cream	10%	—	—
(2) Other	10%	—	10% "

with the rates of duty in column 2, or where two are specified in columns 2 and 4.

4. In heading 09.01, in sub-heading (A) (1) there shall be inserted the following rates of duty—

" 12s. 6d. per cwt. 9s. 4d. per cwt. 12s. 6d. per cwt.",

in sub-heading (A) (2) there shall be inserted the following rates of duty—

" 9s. 4d. per cwt. — 9s. 4d. per cwt.",

and in sub-heading (C) there shall be inserted the following rates of duty—

" £1 8s. 0d. per cwt. £1 5s. 0d. per cwt. £1 8s. 0d. per cwt.",

the rates of duty where only two are specified being in columns 2 and 4.

5. In heading 09.02 the following rates of duty shall be inserted in columns 2 and 4:—

" 2d. per lb. — 2d. per lb.".

6. In heading 12.05 there shall be inserted the following rates of duty:—

" 19s. per cwt. 16s. 9½d. per cwt. 19s. per cwt.".

7. At the beginning of Section IV there shall be inserted the following Note:—

" The expression " sweetening matter " includes only glucose, sucrose and invert sugar. For the purposes of this Section the weight of sweetening matter contained in any goods shall be determined as follows: in so far as the sweetening matter is sucrose the weight shall be taken to be the actual weight of the sucrose or, if the sucrose is of a polarisation not exceeding 98°, 95% of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48% of the actual weight of the glucose; and in so far as it is solid glucose or invert sugar the weight shall be taken to be 75% of the actual weight of the glucose or sugar."

8. In heading 17.01 there shall be inserted the following sub-headings:—

" (A) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	6s. 10·8d. per cwt.	1s. 0·8d. per cwt.	6s. 10·8d. per cwt.
(B) Other			
Of a polarisation:			
Exceeding—	per cwt.	per cwt.	per cwt.
99°	6s. 10·8d.	1s. 0·8d.	6s. 10·8d.
98° but not exceeding 99°	6s. 10·8d.	—	6s. 10·8d.
97° but not exceeding 98°	3s. 11·3d.	—	3s. 11·3d.
96° but not exceeding 97°	3s. 10·0d.	—	3s. 10·0d.
95° but not exceeding 96°	3s. 8·8d.	—	3s. 8·8d.
94° but not exceeding 95°	3s. 7·6d.	—	3s. 7·6d.
93° but not exceeding 94°	3s. 6·3d.	—	3s. 6·3d.
92° but not exceeding 93°	3s. 5·1d.	—	3s. 5·1d.
91° but not exceeding 92°	3s. 3·9d.	—	3s. 3·9d.
90° but not exceeding 91°	3s. 2·6d.	—	3s. 2·6d.
89° but not exceeding 90°	3s. 1·4d.	—	3s. 1·4d.
88° but not exceeding 89°	3s. 0·2d.	—	3s. 0·2d.
87° but not exceeding 88°	2s. 11·1d.	—	2s. 11·1d.
86° but not exceeding 87°	2s. 10·1d.	—	2s. 10·1d.
85° but not exceeding 86°	2s. 9·2d.	—	2s. 9·2d.
84° but not exceeding 85°	2s. 8·3d.	—	2s. 8·3d.
83° but not exceeding 84°	2s. 7·3d.	—	2s. 7·3d.
82° but not exceeding 83°	2s. 6·4d.	—	2s. 6·4d.
81° but not exceeding 82°	2s. 5·6d.	—	2s. 5·6d.
80° but not exceeding 81°	2s. 4·8d.	—	2s. 4·8d.
79° but not exceeding 80°	2s. 4·0d.	—	2s. 4·0d.
78° but not exceeding 79°	2s. 3·1d.	—	2s. 3·1d.
77° but not exceeding 78°	2s. 2·3d.	—	2s. 2·3d.
76° but not exceeding 77°	2s. 1·5d.	—	2s. 1·5d.
Not exceeding 76°	2s. 0¾d.	—	2s. 0¾d.,"

with the rates of duty, where two only are specified, in columns 2 and 4.

9.—(1) Heading 17.02 shall be amended as follows.

(2) In sub-heading (A), there shall be inserted the following sub-headings:—

" (1) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	6s. 10·8d. per cwt.	1s. 0·8d. per cwt.	6s. 10·8d. per cwt.
(2) Other			
Of a polarisation:			
Exceeding—	per cwt.	per cwt.	per cwt.
99°	6s. 10·8d.	1s. 0·8d.	6s. 10·8d.
98° but not exceeding 99°	6s. 10·8d.	—	6s. 10·8d.
97° but not exceeding 98°	3s. 11·3d.	—	3s. 11·3d.
96° but not exceeding 97°	3s. 10·0d.	—	3s. 10·0d.
95° but not exceeding 96°	3s. 8·8d.	—	3s. 8·8d.
94° but not exceeding 95°	3s. 7·6d.	—	3s. 7·6d.
93° but not exceeding 94°	3s. 6·3d.	—	3s. 6·3d.
92° but not exceeding 93°	3s. 5·1d.	—	3s. 5·1d.
91° but not exceeding 92	3s. 3·9d.	—	3s. 3·9d.

90° but not exceeding 91°	3s. 2·6d.	—	3s. 2·6d.
89° but not exceeding 90°	3s. 1·4d.	—	3s. 1·4d.
88° but not exceeding 89°	3s. 0·2d.	—	3s. 0·2d.
87° but not exceeding 88°	2s. 11·1d.	—	2s. 11·1d.
86° but not exceeding 87°	2s. 10·1d.	—	2s. 10·1d.
85° but not exceeding 86°	2s. 9·2d.	—	2s. 9·2d.
84° but not exceeding 85°	2s. 8·3d.	—	2s. 8·3d.
83° but not exceeding 84°	2s. 7·3d.	—	2s. 7·3d.
82° but not exceeding 83°	2s. 6·4d.	—	2s. 6·4d.
81° but not exceeding 82°	2s. 5·6d.	—	2s. 5·6d.
80° but not exceeding 81°	2s. 4·8d.	—	2s. 4·8d.
79° but not exceeding 80°	2s. 4·0d.	—	2s. 4·0d.
78° but not exceeding 79°	2s. 3·1d.	—	2s. 3·1d.
77° but not exceeding 78°	2s. 2·3d.	—	2s. 2·3d.
76° but not exceeding 77°	2s. 1·5d.	—	2s. 1·5d.
Not exceeding 76°	2s. 0¾d.	—	2s. 0¾d.,"

with the rates of duty, where two only are specified, in columns 2 and 4.

(3) For sub-headings (B) to (D) there shall be substituted the following:—

" (B) Invert sugar; syrups containing sucrose:			
(1) Containing 70 per cent. or more by weight of sweetening matter	3s. 8½d. per cwt.	—	3s. 8½d. per cwt.
(2) Containing less than 70 per cent. and more than 50 per cent. by weight of sweetening matter	2s. 8d. per cwt.	—	2s. 8d. per cwt.
(3) Containing not more than 50 per cent. by weight of sweetening matter	1s. 3½d. per cwt.	—	1s. 3½d. per cwt.
(C) Other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope	—	—	—
(D) Glucose:			
(1) Solid	3s. 8½d. per cwt.	—	3s. 8½d. per cwt.
(2) Liquid	2s. 8d. per cwt.	—	2s. 8d. per cwt.",

with the rates of duty in columns 2 and 4.

(4) In sub-heading (F) (1) in column 2 and in column 4 there shall be inserted (as a rate of duty) " 5s. 10d. per cwt.".

(5) In sub-heading (F) (2) in column 2 and in column 4 there shall be inserted (as a rate of duty) " 4s. 1d. per cwt.".

10.—(1) In heading 17.04, in sub-heading (A), the rates of duty shall be omitted in columns 2 and 4 and the following paragraphs shall be inserted:—

" (1) Not flavoured or coloured	4s. 9d. per cwt.	—	4s. 9d. per cwt.
(2) Other	4s. 9d. per cwt. plus 10%, in addition to any revenue duty	—	4s. 9d. per cwt. plus 10%, in addition to any revenue duty,"

with the rates of duty in columns 2 and 4.

(2) In heading 17.04, in sub-heading (B) for the rate of duty in column 2 and in column 4 there shall be substituted respectively " 4s. 9d. per cwt. plus 10%, in addition to any revenue duty " and " 5%, in addition to any revenue duty ".

11.—(1) Heading 17.05 shall be amended as follows.

(2) In sub-heading (A) there shall be inserted the following sub-headings:—

" (1) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	6s. 10·8d. per cwt.	1s. 0·8d. per cwt.	6s. 10·8d. per cwt.
(2) Other			
Of a polarisation:			
Exceeding—			
	per cwt.	per cwt.	per cwt.
99°	6s. 10·8d.	1s. 0·8d.	6s. 10·8d.
98° but not exceeding 99°	6s. 10·8d.	—	6s. 10·8d.
97° but not exceeding 98°	3s. 11·3d.	—	3s. 11·3d.
96° but not exceeding 97°	3s. 10·0d.	—	3s. 10·0d.
95° but not exceeding 96°	3s. 8·8d.	—	3s. 8·8d.
94° but not exceeding 95°	3s. 7·6d.	—	3s. 7·6d.
93° but not exceeding 94°	3s. 6·3d.	—	3s. 6·3d.
92° but not exceeding 93°	3s. 5·1d.	—	3s. 5·1d.
91° but not exceeding 92°	3s. 3·9d.	—	3s. 3·9d.
90° but not exceeding 91°	3s. 2·6d.	—	3s. 2·6d.
89° but not exceeding 90°	3s. 1·4d.	—	3s. 1·4d.
88° but not exceeding 89°	3s. 0·2d.	—	3s. 0·2d.
87° but not exceeding 88°	2s. 11·1d.	—	2s. 11·1d.
86° but not exceeding 87°	2s. 10·1d.	—	2s. 10·1d.
85° but not exceeding 86°	2s. 9·2d.	—	2s. 9·2d.
84° but not exceeding 85°	2s. 8·3d.	—	2s. 8·3d.
83° but not exceeding 84°	2s. 7·3d.	—	2s. 7·3d.
82° but not exceeding 83°	2s. 6·4d.	—	2s. 6·4d.
81° but not exceeding 82°	2s. 5·6d.	—	2s. 5·6d.
80° but not exceeding 81°	2s. 4·8d.	—	2s. 4·8d.
79° but not exceeding 80°	2s. 4·0d.	—	2s. 4·0d.
78° but not exceeding 79°	2s. 3·1d.	—	2s. 3·1d.
77° but not exceeding 78°	2s. 2·3d.	—	2s. 2·3d.
76° but not exceeding 77°	2s. 1·5d.	—	2s. 1·5d.
Not exceeding 76°	2s. 0¾d.	—	2s. 0¾d."

with the rates of duty, where two only are specified, in columns 2 and 4.

(3) For sub-headings (B) to (D) there shall be substituted:—

" (B) Invert sugar; syrups containing sucrose:			
(1) Containing 70 per cent. or more by weight of sweetening matter	3s. 8½d. per cwt.	—	3s. 8½d. per cwt.
(2) Containing less than 70 per cent. and more than 50 per cent. by weight of sweetening matter	2s. 8d. per cwt.	—	2s. 8d. per cwt.
(3) Containing not more than 50 per cent. by weight of sweetening matter	1s. 3½d. per cwt.	—	1s. 3½d. per cwt.
(C) Molasses; other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope	—	—	—

(D) Glucose:			
(1) Solid	3s. 8½d. per cwt.	—	3s. 8½d. per cwt.
(2) Liquid	2s. 8d. per cwt.	—	2s. 8d. per cwt.",

with the rates of duty in columns 2 and 4.

12. In heading 18.01, in sub-heading (A) there shall be inserted in column 2 and in column 4 (as a rate of duty) " 2s. 4d. per cwt.", and in sub-heading (B) there shall be so inserted " 3s. 0d. per cwt.".

13. In heading 18.03 there shall be inserted in column 2 (as a rate of duty) " 3s. per cwt.", in heading 18.04 there shall be so inserted " 2s. 4d. per cwt.", and in heading 18.05 there shall be so inserted " 3s. per cwt.".

14. In heading 18.06 the following shall be substituted for sub-headings (A), (B), (C) and (D):—

" (A)	Chocolate milk crumb	6s. 0d. per cwt.	—	—
(B)	Cocoa powder with added sweetening matter	5s. 0d. per cwt.	—	—
(C)	Other:			
	(1) Consisting wholly of cocoa and one or more of the following: added sweetening matter, milk, coffee, chicory, saccharin, vanilla, vanillin and lecithin	4s. 0d. per cwt.	—	—
	(2) Other	4s. 0d. per cwt. plus 10%, in addition to any revenue duty	—	5%, in addition to any revenue duty ",

with the rates of duty in column 2, or where two are specified in columns 2 and 4.

15. In heading 19.08 the following shall be substituted for sub-headings (A) and (B):—

" (A)	Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry	10%	—	3%
(B)	Other	10%	—	10%",

with the rates of duty in columns 2 and 4.

16. In heading 20.03, for the rates of duty in column 2 and column 4 there shall be substituted " 16s. 0d. per cwt." in sub-heading (A) and " 15⅝% " in sub-heading (B).

17. In heading 20.04, for the rates of duty in column 2 and column 4 there shall be substituted—

in sub-heading (A), " 11s. 10d. per cwt.",
in sub-heading (B), " 22% ",
in sub-heading (C), " 10s. 10d. per cwt.",
in sub-heading (D), " 14s. 4d. per cwt.",
in sub-heading (E), " 11% ".

18. In heading 20.06, for the rates of duty in column 2 and in column 4 of sub-headings other than (A) (4) and (C) there shall be substituted the following:—

in sub-heading (A) (1), " 2s. 9d. per cwt."
in sub-heading (A)(2), " 12⅝% "
in sub-heading (A)(3)(*a*)(i), " 10⅝% ",
in sub-heading (A)(3)(*a*)(ii), " 15⅝% ",
in sub-heading (A)(3)(*b*), " 10⅝% "
in sub-heading (A)(5), " ⅝% ",
in sub-heading (A)(6), " 4s. 9d. per cwt."
in sub-heading (A)(7)(*a*), " ⅝% "
in sub-heading (A)(7)(*b*), " 15⅝% "
in sub-heading (A)(8), " 5s. 7d. per cwt."
in sub-heading (A)(9), " 15⅝% "
in sub-heading (B)(1)(*a*), " ⅝% "
in sub-heading (B)(1)(*b*), " 6s. 5d. per cwt."
in sub-heading (B)(2), " 15⅝% ",

and in sub-heading (A)(3)(*a*)(i) the words " and sugar " shall be omitted.

19. In heading 20.07, in sub-heading (A), for the rates of duty in columns 2 and 4 of paragraphs (1)(*b*), (1)(*c*), (2)(*b*) and (2)(*c*) respectively there shall be substituted " ¼% ", " 3% ", " 15¼% " and " 18% ".

20.—(1) Heading 21.01 shall be amended as follows.

(2) In sub-heading (A) there shall be inserted (as rates of duty) " £1 8s. 0d. per cwt." in column 2 and " £1 5s. 0d. per cwt." in column 3.

(3) In sub-heading (B) there shall be inserted (as rates of duty) " £2 16s. 0d. per cwt. on the total dry weight of the goods " in column 2 and " £2 2s. 0d. per cwt. on the total dry weight of the goods " in column 3.

21. In heading 21.02 in sub-heading (A) there shall be inserted (as rates of duty) " £2 16s. 0d. per cwt. on the total dry weight of the goods " in column 2 and " £2 2s. 0d. per cwt. on the total dry weight of the goods " in column 3.

22. In heading 21.07, the following shall be substituted for sub-heading (A):—

" (A) Table jelly crystals, powders or squares	10%	—	2% ",

with the rates of duty in columns 2 and 4.

23. In heading 29.23, in sub-heading (A) the rate of duty shall be omitted in column 4.

24. In heading 29.25, in sub-heading (B) the rate of duty shall be omitted in column 4.

25. In heading 29.26 the rates of duty shall be omitted in columns 2 and 4, and there shall be inserted (as rates of duty) " 33⅓% " in column 2 in sub-heading (A), " 33⅓% " in column 2 in sub-heading (B), and " 16⅔% " in column 4 in sub-heading (B).

26. In heading 29.30, the rates of duty shall be omitted in columns 2 and 4, and there shall be inserted (as rates of duty) " 33⅓% " in column 2 in sub-headings (A) and (B), " 33⅓% " in column 2 in sub-heading (C), and " 16⅔% " in column 4 in sub-heading (C).

27. In heading 29.43, for the rate of duty in column 4 in sub-heading (B)(1) there shall be substituted " 14½% ", and in column 2 in sub-heading (B)(2) there shall be inserted (as a rate of duty) " 3s. 8½d. per cwt.".

PART II

APRICOTS, PEACHES ETC. (EXTENSION OF EXEMPTION)

27. In heading 20.06, in the sub-heading (C)(2) inserted by the Import Duties (General) (No. 1) Order 1963(a) the words " in water " shall be omitted.

PART III

FORMAL AMENDMENTS OF TARIFF

28. The following sub-headings shall be omitted:—
in heading 04.02, paragraphs (i), (ii), (iii) and (iv) of sub-heading (A)(1)(*b*);
in heading 09.01, paragraphs (1) and (2) of sub-heading (D);
in heading 17.03, sub-headings (A), (B) and (C);
in heading 18.01, paragraphs (1) and (2) of sub-heading (B);
in heading 18.02, sub-headings (A) and (B);
in heading 20.01, sub-headings (A) and (B);
in heading 20.05, sub-headings (A) and (B);
in heading 20.07, paragraphs (1), (2) and (3) of sub-heading (B).

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order:—

(1) imposes import duties on chicory, cocoa, coffee, glucose, saccharin, sugar (invert and sucrose) and tea, and on certain goods containing some of these commodities, to replace the existing revenue duties;

(2) amends the Schedule to the Import Duties (General) (No. 1) Order 1963 by removing the words " in water " from the definition " Apricots, peaches or cherries, including the pulp thereof, in water, canned ", thus extending the scope of the relevant exemption from import duty.

The opportunity is being taken to omit certain sub-headings from the Customs Tariff which are no longer necessary.

(a) S.I. 1963/188 (1963 I, p. 183).