STATUTORY INSTRUMENTS

# 1975 No. 1998

# CUSTOMS AND EXCISE

## The Import Duties (Israel) (Reductions) Order 1975

| | |
|---|---|
| *Made* - - - - - - - | *3rd December* 1975 |
| *Laid before the House of Commons* | *11th December* 1975 |
| *Coming into Operation* - - - | *1st January* 1976 |

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 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 Duty (Israel) (Reductions) Order 1975 and shall come into operation on 1st January 1976.

(2) In this Order—

references to goods originating in Israel are references to goods which

(*a*) are to be regarded as originating in Israel by applying the provisions of the Protocol to the Agreement, signed on 11th May 1975, between the European Economic Community and Israel(**d**) (relating to origin of goods), or,

(*b*) being products of a class excluded from the scope of the said Protocol are nevertheless goods of Israel;

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

"the full rate" in relation to goods of any heading or subheading means the rate which is shown in relation to such goods not prefixed by a letter or prefixed by the letter "F" in column 3 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975(**e**);

"the M rate" in relation to goods of any heading or subheading means the rate which is shown in relation to such goods prefixed by the letter "M" in column 4 of the said Schedule (being the rate applicable to goods satisfying the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Economic Community) except that the M rate in respect of any goods which fall within a heading or subheading specified in Schedule 1 hereto shall be taken as being nil if they also fall within a description specified in column 2 of Parts II or III of Schedule 2 to the said Order;

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(**a**) 1958 c. 6. (**b**) 1972 c. 68.
(**c**) *See* S.I. 1970/1537 (1970 III, p. 5293).
(**d**) The Agreement is annexed to Regulation (EEC) 1274/75 (O.J. L136, 28.5.75, p. 1).
(**e**) S.I. 1975/1744 (1975 III, 5912).

the abbreviations used in Schedule 2 hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 11(5) of the said Order.

(3) The Interpretation Act 1889(**a**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

**2.**—(1) Any import duty for the time being chargeable on goods which fall within a heading or subheading specified in column 1 of Part I of Schedule 1 hereto and are of a description specified in column 2 thereof shall be charged at the M rate instead of the full rate in the case of goods originating in Israel.

(2) Any import duty for the time being chargeable on goods which fall within a heading or subheading specified in Part II of Schedule 1 hereto shall be charged at the M rate instead of the full rate in the case of goods originating in Israel.

**3.**—(1) Subject to Article 4(1) below, any import duty for the time being chargeable on goods which fall within a subheading specified in column 1 of Part I of Schedule 2 hereto and are of a description specified in column 2 thereof shall be charged at the rate specified in column 3 thereof in relation to the goods instead of the full rate in the case of goods originating in Israel.

(2) Any import duty for the time being chargeable on goods which fall within a subheading specified in column 1 of Part II of Schedule 2 hereto shall be charged at the rate specified in column 2 thereof in relation to the subheading instead of the full rate in the case of goods originating in Israel.

**4.**—(1) Where a period of time is specified in column 2 of Part I of Schedule 2 hereto in relation to any subheading, the reductions in duty provided for in relation to that subheading shall apply only during that period.

(2) Any description of goods in column 2 of Part I of Schedule 1 or 2 hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading in the relevant heading of the Customs Tariff 1959.

(3) Where any import duty for the time being chargeable on any goods has been reduced by a directly applicable Community provision the import duty shall, to the extent of that reduction, not be regarded as reduced by virtue of this Order and the reference to it in the Schedules hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

*Donald R. Coleman,*
*T. Pendry,*
Two of the Lords Commissioners of Her Majesty's Treasury.

3rd December 1975.

(**a**) 1889 c. 63.

Article 2(1)

## SCHEDULE 1

### GOODS OF ISRAEL SUBJECT TO THE "M" RATE

### PART I

| (1)<br>Tariff Heading | (2)<br>Description of Goods |
|---|---|
| 08.11 E.IV.c)2. | Citrus fruits comminuted entire |
| 20.03 A.II.<br>20.03 B.II. | Grapefruit segments<br>Grapefruit segments |
| 20.06 B.II.c)1.dd)11 11.bbb)<br>20.06 B.II.c)2.bb)15 15.bbb) | Citrus fruits comminuted entire<br>Citrus fruits comminuted entire |
| ex 22.08 )<br>22.09 ) | All goods of these headings other than spirits ex 22.08 and 22.09A. obtained from agricultural products listed in Annex II to the EEC Treaty |

Article 2(2)

### PART II

| Tariff Heading | Tariff Heading | Tariff Heading |
|---|---|---|
| 05.02 C. | 13.03 A.VIII.b)2.<br>13.03 B.I.b) | 15.15 |
| 05.03 A.II.<br>05.03 B. | 13.03 B.II.b) to C.III. (inclusive) | 15.16 A.II.<br>15.16 B. |
| 05.05 B. | 14.01 A.<br>14.01 B. | 17.04 |
| 05.07 A.I.b)<br>05.07 A.II. | 14.01 C. II. | 18.03 to 18.06 (inclusive) |
| 05.07 B. | 14.01 C.III. | All headings in Chapter 19 |
| 05.08 B.<br>05.08 C. | 14.02 B. | 20.07 B.II.a)3.aa)22.bbb) |
| 05.09 | 14.03 D. | All headings in Chapter 21 |
| 05.11 | 14.04 | 22.01 A.<br>22.01 B.I. |
| 05.13 B. | 14.05 D. | 22.02 |
| 05.14 B. | 15.05 | 22.03 |
| 08.02 D.II. | 15.06 | 22.06 |
| 13.01 D. | 15.08 | 24.02 |
| 13.02 A.<br>13.02 B.II. | 15.09<br>15.10 | All headings and sub-headings of Chapters 25 to 99 (inclusive) except:—<br>35.01 A.II. |
| 13.03 A.I.<br>13.03 A.II.b) to VIII.a)2. (inclusive) | 15.11<br>15.14 | 35.01 A.III.<br>35.01 C.<br>45.01 |

## SCHEDULE 2 Article 3(1)

### SPECIFIC REDUCTIONS IN DUTY ON GOODS OF ISRAEL

### PART I

| (1) Tariff Heading | (2) Description of Goods | (3) Rate of Import Duty |
|---|---|---|
| 07.01 G.II.a)4. | Carrots from 1 January to 31 March ... ... | 7·3% |
| 07.01 H.I.a) | Onions from 15 February to 15 May ... ... | 4·8% |
| 07.01 H.III. | Onions from 15 February to 15 May ... ... | 4·8% |
| 07.01 T.II. | Stick celery from 1 January to 30 April ... ... | 5·8% |
| 07.01 T.III. | Aubergines from 15 January to 30 April ... | 6·4% |
| | Courgettes from 1 January to 29 February and from 1 December to 31 December | |
| 08.08 A.II. | Strawberries from 1 January to 31 March and from 1 November to 31 December | 5·6% |
| 08.09 A. | Melons from 1 January to 31 May and from 1 November to 31 December<br>Water melons from 1 April to 15 June | 5% |
| 08.10 B.II. | Grapefruit segments ... ... ... ... | 2·4% |
| 08.11 E.IV.a) | Grapefruit comminuted entire ... ... ... | 1·3% |
| 09.04 A.II.c) | Pimento from 1 January to 30 April and from 15 November to 31 December | 7% |
| 20.02 C.II.a)1. | Tomato concentrate ... ... ... ... | 7·5% |
| 20.02 C.II.a)2. | Tomato concentrate and peeled tomatoes ... | 8·9% |
| 20.02 C.II.b) | Tomato concentrate and peeled tomatoes ... | 10·3% |
| 20.02 H.I.e) | Celeriac, other than in mixtures. Okra, other than in mixtures. Cabbage including Brussels sprouts, other than in mixtures | 15% |
| 20.02 H.II.c) | Celeriac, other than in mixtures. Okra, other than in mixtures. Cabbage including Brussels sprouts, other than in mixtures | 12% |
| 20.06 B.II.c)1.aa) | Apricot halves ... ... ... ... ... | 8·1% |
| 20.06 B.II.c)1.dd)55.bbb) | Pulp ... ... ... ... ... ... ... | 13·8% |
| 20.06 B.II.c)1.dd)88.ccc) | Pulp ... ... ... ... ... ... ... | 10% |
| 20.07 A.III.a)1.aa)11. | Orange juice and grapefruit juice ... ... | 7·5% |
| | Juice of other citrus fruits ... ... ... | 10% |
| 20.07 A.III.a)1.aa)22. | Orange juice and grapefruit juice ... ... | 7·9% |
| | Juice of other citrus fruits ... ... ... | 10·5% |
| 20.07 A.III.b)1.aa)11. | Orange juice and grapefruit juice ... ... | 7·9% |
| | Juice of other citrus fruits ... ... ... | 10·5% |
| 20.07 A.III.b)2.aa)11.aaa) | Orange juice and grapefruit juice ... ... | 7·5% |
| | Juice of other citrus fruits ... ... ... | 10% |
| 20.07 A.III.b)2.aa)11.bbb) | Orange juice and grapefruit juice ... ... | 7·9% |
| | Juice of other citrus fruits ... ... ... | 10·5% |
| 20.07 B.II.a)3.aa)11.aaa) | Juice of other citrus fruits (excluding lemon juice) | 4·3% |
| 20.07 B.II.a)3.aa)11.bbb) | Juice of other citrus fruits (excluding lemon juice) | 4·8% |
| 20.07 B.II.a)3.bb)11. | Juice of other citrus fruits (excluding lemon juice) | 4·5% |

Article 3(2) PART II

| (1) Tariff Heading | (2) Rate of Import Duty |
|---|---|
| 07.01 S. | 5·4% |
| 08.01 D. | 1·6% |
| 08.01 H. | 3·6% |
| 08.02 A.I.a) | W.i.g. of 2·6% or £0·1377 per 100 kg |
| 08.02 A.I.b) | W.i.g. of 1·2% or £0·1377 per 100 kg |
| 08.02 A.I.c) | W.i.g. of 0·8% or £0·1377 per 100 kg |
| 08.02 A.I.d)1. | W.i.g. of 4% or £0·1377 per 100 kg |
| 08.02 A.I.d)2. | 5% |
| 08.02 A.II.a)1. | W.i.g. of 3% or £0·1377 per 100 kg |
| 08.02 A.II.b)1.aa) | W.i.g. of 4% or £0·1377 per 100 kg |
| 08.02 A.II.b)1.bb) | 4·4% |
| 08.02 B.I.a) | W.i.g. of 4% or £0·1377 per 100 kg |
| 08.02 B.I.b) | 5% |
| 08.02 C.I. | 4·8% |
| 08.02 D.I. | W.i.g. of (a) £0·1968 per 100 kg or (b) 0·4% plus £0·0393 per 100 kg |
| 08.11 B.II. | 1·9% |
| 08.11 E.IV.b) | 1·3% |
| 09.04 B.I. | 8·4% |
| 09.04 B.II. | 8·7% |
| 13.03 B.I.a) | 13·8% |
| 13.03 B.II.a) | 10% |
| 20.06 B.II.a)2. | 2·4% |
| 20.06 B.II.a)3.aa) | 2·5% |
| 20.06 B.II.a)7.aa)22. | 14·4% |
| 20.06 B.II.a)7.bb)22. | 14·4% |
| 20.06 B.II.a)8.cc) | 2·6% |
| 20.06 B.II.a)8.dd)11. | 2·6% |
| 20.06 B.II.a)8.gg)11. | 2·6% |
| 20.06 B.II.a)9.aa)11. | W.i.g. of (a) £0·1180 per 100 kg or (b) 5·6% plus £0·0531 per 100 kg |
| 20.06 B.II.a)9.aa)22.aaa) | 5·6% |
| 20.06 B.II.a)9.aa)22.bbb) | W.i.g. of (a) £0·1180 per 100 kg or (b) 5·6% plus £0·0531 per 100 kg |
| 20.06 B.II.a)9.aa)33. | 9·4% |
| 20.06 B.II.a)9.bb)11. | W.i.g. of (a) £0·1180 per 100 kg or (b) 5·9% plus £0·0531 per 100 kg |
| 20.06 B.II.a)9.bb)22. | 9·9% |
| 20.06 B.II.b)2. | 2·4% |
| 20.06 B.II.b)3.aa) | 2·6% |
| 20.06 B.II.b)8.cc) | 2·8% |
| 20.06 B.II.b)8.dd)11. | 2·8% |
| 20.06 B.II.b)8.gg)11. | 2·8% |
| 20.06 B.II.b)9.aa)11. | W.i.g. of (a) £0·1180 per 100 kg or (b) 5·9% plus £0·0531 per 100 kg |
| 20.06 B.II.b)9.aa)22.aaa) | 5·9% |
| 20.06 B.II.b)9.aa)22.bbb) | W.i.g. of (a) £0·1180 per 100 kg or (b) 5·9% plus £0·0531 per 100 kg |
| 20.06 B.H.b)9.aa)33. | 9·9% |
| 20.06 B.II.b)9.bb)11. | W.i.g. of (a) £0·1180 per 100 kg or (b) 6·4% plus £0·0531 per 100 kg |
| 20.06 B.II.b)9.bb)22. | 10·8% |
| 20.06 B.II.c)1.dd)44. | 2·7% |
| 20.06 B.II.c)1.dd)55.aaa) | 2·7% |
| 20.06 B.II.c)1.dd)88.aaa) | 2·7% |

PART II—*cont.*

| (1) Tariff Heading | (2) Rate of Import Duty |
|---|---|
| 20.06 B.II.c)1.dd)88.bbb) | 8·2% |
| 20.06 B.II.c)2.bb)55. | 2·7% |
| 20.06 B.II.c)2.bb)66.aaa) | 2·7% |
| 20.06 B.II.c)2.bb)99.aaa) | 2·7% |
| 20.07 A.III.a)1.bb)11. | 15% |
| 20.07 A.III.a)1.bb)22. | 16·8% |
| 20.07 A.III.b)1.aa)22. | 16·8% |
| 20.07 A.III.b)2.aa)22.aaa) | 15% |
| 20.07 A.III.b)2.aa)22.bbb) | 16·8% |
| 20.07 B.II.a)1.aa) | 3·4% |
| 20.07 B.II.a)1.bb) | 3·7% |
| 20.07 B.II.a)2.aa) | 2·7% |
| 20.07 B.II.a)2.bb) | 3% |
| 20.07 B.II.a)3.aa)22.aaa) | 7·2% |
| 20.07 B.II.a)3.bb)22. | 7·6% |
| 20.07 B.II.a)5.aa) | 5·6% |
| 20.07 B.II.a)5.bb) | 5·8% |
| 20.07 B.II.b)1.aa) | 3·7% |
| 20.07 B.II.b)1.bb)11. | 3·4% |
| 20.07 B.II.b)1.bb)22. | 3·7% |
| 20.07 B.II.b)2.aa) | 3% |
| 20.07 B.II.b)2.bb)11. | 2·7% |
| 20.07 B.II.b)2.bb)22. | 3% |
| 20.07 B.II.b)6.aa) | 5·6% |
| 20.07 B.II.b)6.bb) | 5·6% |
| 20.07 B.II.b)6.cc) | 5·8% |
| 35.01 A.II. | 4·4% |
| 35.01 A.III. | 11·6% |
| 35.01 C. | 8·4% |

## EXPLANATORY NOTE

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

This Order, which comes into operation on 1st January 1976, implements obligations of the United Kingdom, concerning import duties after the end of 1975, in respect of goods of Israel, under the Agreement of 11th May 1975, between the European Economic Community (EEC) and Israel and between the member States of the European Coal and Steel Community and Israel.

In the case of goods specified in Schedule 1, the rate of import duty is reduced to the same as that chargeable on goods satisfying the requisite conditions to benefit from the eventual abolition of customs duties between member States of the EEC. This is the rate prefixed by the letter "M" in column 4 of Schedule 1 to the Import Duties (General) (No. 5) Order 1975 (which sets out the United Kingdom Customs Tariff).

In the case of goods of a tariff subheading specified in Schedule 2 import duty is reduced to the rates specifically set out in column 2 or 3 of the Schedule.

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