STATUTORY INSTRUMENTS

1975 No. 1320

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 12) Order 1975

Made - - - - - - *6th August* 1975

Laid before the House of Commons - - *7th August* 1975

Coming into Operation—
for all purposes of Article 8 - *8th August* 1975

for all purposes of Article 6 - *1st September* 1975

for all other purposes - - *2nd September* 1975

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 **(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:—

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 12) Order 1975 and shall come into operation for all purposes of Article 8 on 8th August 1975, for all purposes of Article 6 on 1st September 1975 and for all other purposes on 2nd September 1975.

(2) In this Order—

a reference to a heading or subheading is a reference to a heading or subheading of the Customs Tariff 1959;

"the relevant date" in relation to any goods specified in column 2 of Schedule 1 or 2 hereto means 31st December 1975, or, if an earlier date is there specified in relation to the goods, the date so specified.

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

(a) 1958 c. 6.
(b) *See* section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972 (c. 68).
(c) *See* S.I. 1970/1537 (1970 III, p. 5293).
(d) 1889 c. 63.

Intra-Community Trade

2. Up to and including the relevant date, no import duty shall be charged on goods which fall within a heading or subheading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof if they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73**(a)** (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between member States of the European Communities).

The full rate

3.—(1) Up to and including the relevant date, in the case of goods which fall within a heading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof:

(*a*) if a rate of duty is shown in column 3 thereof in relation to the goods, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply, and

(*b*) if the entry "free" appears in the said column 3 in relation to them, no import duty shall be charged.

(2) Paragraph (1) above shall operate without prejudice to the exemption provided for by Article 2 above and any exemptions or greater reductions provided for by Articles 4 and 5 below.

Cyprus, Egypt

4.—(1) Up to and including the relevant date, any import duty for the time being chargeable on goods which fall within a heading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof shall be charged:

(*a*) at the rate, if any, shown in column 4 thereof in relation to the description if the goods originate in Cyprus;

(*b*) at the rate, if any, shown in column 5 thereof in relation to the description if the goods originate in Egypt.

(2) For the purposes of paragraph (1) above goods shall be regarded as originating:

(*a*) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus **(b)**;

(*b*) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt **(c)**.

(3) If no entry appears in column 4 or 5 of Schedule 1 hereto in relation to goods of a description specified in column 2 thereof, no reduction in duty applies by virtue of this Article to goods of that description originating in Cyprus or Egypt.

(4) This Article shall operate without prejudice to any greater reduction in, or to any exemption from, import duties which may be available apart from this Order in the case of goods herein referred to by virtue of their being goods of a developing country or goods qualifying for Commonwealth preference or otherwise.

(a) O.J. No. L42, 14.2.1973, p. 1.
(b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1).
(c) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973, p. 1).

Greece, Israel, Morocco, Tunisia, Turkey

5.—(1) Subject to the provisions of paragraph (2) of this Article, up to and including the relevant date, no import duty shall be charged on goods which fall within a heading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof if the goods originate in Greece, Israel, Morocco, Tunisia or Turkey.

(2) The exemptions provided for by paragraph (1) of this Article shall not apply to goods falling within heading 15.07 or to goods (other than goods originating in Israel) which are of a description specified in column 2 of Schedule 1 hereto followed by the letters "ECSC".

(3) For the purposes of this Article goods shall be regarded as originating:

(*a*) in Greece if they are to be regarded as being in free circulation in Greece under Article 7 of the Agreement, signed on 9th July 1961, establishing an association between the European Economic Community and Greece **(a)** as modified by the Additional Protocol, signed on 28th April 1975, between the European Economic Community and Greece **(b)**;

(*b*) in Israel if they are to be so regarded under the Agreement, signed on 11th May 1975, between the European Economic Community and Israel **(c)**;

(*c*) in Morocco if they are to be so regarded under the Agreement, signed on 31st March 1969, between the European Economic Community and Morocco **(d)**;

(*d*) in Tunisia if they are to be so regarded under the Agreement, signed on 28th March 1969, between the European Economic Community and Tunisia **(e)**;

(*e*) in Turkey if they are to be so regarded, or are to be regarded as in free circulation in Turkey, under:

(i) the Additional Protocol to the Agreement establishing an Association between the European Economic Community and Turkey **(f)** or

(ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73 **(g)**.

General Exemption

6. Up to and including 31st December 1975, no import duty shall be charged on goods which fall within the heading specified in column 1 of Schedule 3 hereto and are of a description specified in column 2 thereof.

Miscellaneous

7.—(1) Any description of goods in column 2 of Schedule 1, 2 or 3 to this Order 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 in the Customs Tariff 1959.

(a) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63).
(b) *See* O.J. No. 123, 15.5.1975, p. 1.
(c) The Agreement is annexed to Regulation (EEC) 1274/75 (O.J. No. L136, 28.5.1975, p. 1).
(d) The Agreement is annexed to Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p. 1).
(e) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).
(f) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).
(g) O.J. No. L59, 5.3.1973, p. 73.

(2) For the purpose of classification under the Customs Tariff 1959, in so far as that depends on the rate of duty, any goods to which this Order applies shall be treated as chargeable with the same duty as if this Order had not been made.

8. In column 2 of Schedule 3 to the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1974**(a)**, as amended **(b)**, for the reference to subheading 90.28 A there shall be substituted "A Electronic instruments and apparatus (including ground proximity warning systems)."

M. Cocks,
J. Dormand,
Two of the Lords Commissioners
of Her Majesty's Treasury.

6th August 1975.

(a) S.I. 1974/2163 (1974 III, p. 8449). **(b)** S.I. 1975/972 (1975 II, p. 3366).

SCHEDULE 1

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Cyprus (4)	Egypt (5)
15.07	Crude ground-nut oil	10	—	—
28.18	Magnesium oxide, dead-burned but not fused, of a purity not less than 95 per cent., which contains: (*a*) not more than 0·05 per cent. by weight of boron compounds expressed as B_2O_3 (*b*) not more than 3·5 per cent. by weight of calcium compounds expressed as CaO (*c*) not more than 1·1 per cent. by weight of silicon compounds expressed as SiO_2 (*d*) a total of not more than 0·7 per cent. by weight of aluminium compounds and iron compounds expressed as Al_2O_3 and Fe_2O_3	5	1·6	2·5
28.42	Barium carbonate	8·8	2·6	3·9
29.14	Chloroacetic acid	12·8	3·8	5·7
	Sodium chloroacetate	12·8	3·8	5·7
29.15	Benzyl *n*-butyl phthalate	14·4	4·3	6·4
29.25	Paracetamol (up to and including 3rd November 1975)	13·6	4	6·1
31.02	Ammonium sulphate (up to and including 3rd November 1975)	8	2·4	3·6
68.13	Asbestos paper, rubber impregnated, in rolls, being not less than 0·55 millimetre and not more than 0·85 millimetre in thickness, weighing not less than 500 grammes and not more than 820 grammes per square metre, and having a loss on ignition at 1,000° centigrade of not less than 24·0 per cent. by weight and not more than 32·0 per cent. by weight for use in the production of cushioned vinyl flooring (up to and including 3rd November 1975)	—	3	4·5
73.15	Alloy steel coils for re-rolling, which contain not less than 14 per cent. nor more than 18 per cent. by weight of chromium as the major alloying element, and not more than 0·5 per cent. by weight of nickel, and having a width exceeding 500 millimetres but not more than 1,372 millimetres, and a thickness of not less than 3 millimetres nor more than 6 millimetres (ECSC)	6	—	—
	Alloy steel coils for re-rolling, containing not less than 16·0 per cent. nor more than 26·0 per cent. by weight of chromium, and not less than 6·0 per cent. nor more than 22·0 per cent. by weight of nickel as the major alloying elements, and having a width exceeding 500 millimetres but not more than 1,372 millimetres, and a thickness of not less than 2·5 millimetres nor more than 6 millimetres (ECSC)	6	—	—
	Hot rolled alloy steel strip in coils, containing not less than 14 per cent. by weight nor more than 18 per cent. by weight of chromium as the major alloying element, and not more than 0·5 per cent. by weight of nickel, of a width of not less than 400 millimetres nor more than 500 millimetres and of a thickness of not less than 3 millimetres nor more than 6 millimetres (ECSC)	7	—	—

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Cyprus (4)	Egypt (5)
73·15 (*cont.*)	Hot rolled alloy steel strip in coils, containing not less than 16·0 per cent. nor more than 26·0 per cent. by weight of chromium, and not less than 6·0 per cent. nor more than 22·0 per cent. by weight of nickel as the major alloying elements, and not less than 0·5 per cent. nor more than 2·0 per cent. by weight of manganese; of a width of not less than 400 millimetres nor more than 500 millimetres and a thickness of not less than 3 millimetres nor more than 6 millimetres (ECSC)	7	—	—
	Wire rod of alloy steel, not further worked than hot-rolled or extruded; not less than 4·5 millimetres and not more than 6·5 millimetres in diameter; containing not less than 28 per cent. and not more than 32 per cent. by weight of chromium and not less than 8·5 per cent. and not more than 11 per cent. by weight of nickel as the major alloying elements (ECSC)	7	—	—
73.18	Oilwell casing, being steel pipes externally threaded at both ends and having a steel coupling screwed on to the threads at one end, in overall lengths of not less than 9 metres and not more than 14·5 metres with an outside diameter apart from the coupling of not less than 220 millimetres and not more than 275 millimetres and a wall thickness apart from the coupling of not less than 7 millimetres and not more than 10·5 millimetres (up to and including 3rd November 1975)	10	3	4·5
74.01	Copper alloy containing not less than 99·8 per cent. by weight of copper and not less than 0·08 per cent. nor more than 0·11 per cent. by weight of silver as the major alloying element in the form of billets of a diameter of not less than 149 millimetres nor more than 205 millimetres and of a length of not less than 1,358 millimetres nor more than 2,480 millimetres	Free	—	—
85.15	The following apparatus for use in aircraft:			
	(*a*) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz;	10	3	4·5
	(*b*) distance measuring apparatus for determining the slant range from aircraft to ground transponder and operating within the frequency range of 960 MHz to 1,215 MHz;	10	3	4·5
	(*c*) panel-mounted secondary surveillance radar transponder apparatus, operating within a 12 or 24 volt electrical power system, having an integral control panel and capable of interrogation at a frequency of 1,030 MHz on each of the modes A and C and replying on these modes at a frequency of 1,090 MHz;	10	3	4·5
	(*d*) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS/G. PATH);	10	3	4·5

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Cyprus (4)	Egypt (5)
85·15 (*cont.*)	(*e*) very high frequency communication apparatus (VHF/COM) (transmitters, receivers or combined transmitter/receivers), covering a frequency band of at least 118 to 135·95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force:			
	—transmitters	7	2·1	3·1
	—transmitter-receivers	11	3·3	4·9
	—receivers, whether or not combined with a sound recorder or reproducer;	—	4·2	6·3
	(*f*) apparatus combining the functions and capabilities of any of the apparatus specified in (*d*) and (*e*) above but excluding apparatus combining any of those functions and capabilities with any other function or capability; being apparatus of a type approved by the Civil Aviation Authority, at the date of this Order, under Article 14(5) of the Air Navigation Order 1974, for use in aircraft of not more than 5,700 kilogrammes maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft (up to and including 3rd November 1975)	10	3	4·5
85.21	Headers for semi-conductor devices, conforming to TO3 outline, consisting of mild steel base plates, with overall length of 1·531 inches and overall width of 1 inch, with or without copper, or nickel plated copper stud or insert. Each plate containing two or more lead/wire attachments hermetically sealed and isolated by glass from metal base plate	9	2·7	4
88.02	Helicopters of an unladen weight exceeding 2,000 kilogrammes but not exceeding 5,000 kilogrammes	5	1·5	2·2

SCHEDULE 2

TEMPORARY EXEMPTION FROM IMPORT DUTY ONLY IN THE CASE OF GOODS IN INTRA-COMMUNITY TRADE

Tariff Heading (1)	Description (2)
15.12 B.III a)	Fats and oils wholly obtained from fish or marine mammals

SCHEDULE 3

Tariff Heading (1)	Description (2)
ex 03.01 B.I d)	Sardines (Clupea pilchardus Walbaum), fresh, chilled or frozen, whole, of a length of 20 cm or more
ex 38.19 T VII	Calcined bauxite (refractory grade)

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for exemption from or reduction in import duty in the case of goods specified in Schedules 1 and 2 as from 2nd September 1975 to 31st December 1975, or such earlier date as may be there specified, and for exemption from import duty for the goods specified in Schedule 3 as from 1st September 1975 to 31st December 1975.

There is exemption from import duties in the case of all goods in Schedule 1 or 2 if the goods satisfy the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Communities.

In the case of other goods in Schedule 1, where a rate of duty is specified in column 3, duty is reduced to that rate instead of any higher rate which would otherwise apply and where "free" appears in column 3 in relation to the goods, they are exempt from duty whatever their origin.

In the case of goods originating in Cyprus or Egypt greater reductions in duty are available than those referred to above in a number of cases, such reductions being shown in columns 4 (Cyprus) and 5 (Egypt) of Schedule 1.

In the case of goods in Schedule 1 originating in Greece, Israel, Morocco, Tunisia or Turkey there is exemption from duty except for goods of heading 15.07, and (other than goods originating in Israel) for goods whose description in Schedule 1 is followed by the letters "ECSC".

Goods exempt from duty under Schedule 3 are subject to total suspension of duty in the Common Customs Tariff of the European Economic Community and the exemptions are made in accordance with the United Kingdom's Community obligations.

The Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1974 is further amended with effect from 8th August 1975 so that the exemption conferred on goods of subheading 90.28A by Article 5 of that Order covers all goods of that subheading (including ground proximity warning systems).

As regards the exemption for equipment for use in aircraft under heading 85.15, apparatus of a type approved by the Civil Aviation Authority is listed in Civil Aviation Publication CAP 208, Airborne Radio Apparatus Volume 2, published by Her Majesty's Stationery Office. This Publication is subject to amendment, and confirmation that apparatus is of a type approved at the date of this Order should be obtained from the Civil Aviation Authority, Controllerate of National Air Traffic Services, Tels. N2s(c), 19/29 Woburn Place, London WC1H 0LX.

SI 1975/1320
ISBN 0-11-051320-7

