1976 No. 1005

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 13) Order 1976

Made - - - - - - -	*24th June* 1976
Laid before the House of Commons	*25th 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, 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:—

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 13) Order 1976 and shall come into operation on 1st July 1976.

(2) In this Order—

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

"the relevant date" in relation to any goods specified in column 2 of Schedule 1 hereto means 30th June 1977 or, where an earlier date is 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.

Intra-Community Trade

2. 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 they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**e**) (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

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(**a**) 1958 c. 6.
(**b**) 1972 c. 68.
(**c**) *See* S.I. 1970/1537 (1970 III, p. 5293).
(**d**) 1889 c. 63.
(**e**) O.J. No. L42, 14.2.1973, p. 1.

(*b*) if no entry appears in the said column (3) in relation to them, no reduction in duty applies by virtue of this Article.

(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 on 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) If no entry appears in column (4) or (5) of Schedule 1 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.

Algeria, Greece, Morocco, Tunisia

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 Algeria, Greece, Morocco or Tunisia.

(2) The exemptions provided for by paragraph (1) of this Article shall not apply to goods which originate in Greece and are of a description specified in column (2) of Schedule 1 hereto followed by the letters "ECSC".

(3) Up to and including 31st December 1976, in the case of goods which fall within heading 06.02 and are of the following description namely "Rosa multiflora stocks", import duty shall be charged at the rate of 5·2% if the goods originate in Morocco or Tunisia.

(4) Subject to the provisions of paragraph (5) of this Article, any exemption from, or reduction in, import duty in force on 1st July 1976 relating to goods originating in Morocco or Tunisia by virtue of any Order listed in Schedule 2 hereto, as amended by Article 8 below, shall apply in relation to goods originating in Algeria as it applies in relation to goods originating in Morocco or Tunisia.

(5) The exemptions or reductions provided for by paragraph (4) of this Article shall not apply to goods which fall within heading 06.02 or 15.07 and are of a description specified in column (2) of the Schedule to the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975(**a**).

Origin Provisions

6. For the purposes of Articles 4 and 5 above goods shall be regarded as originating—

(*a*) in Algeria if they are to be so regarded under the Agreement, signed on 26th April 1976, between the European Economic Community and Algeria(**b**);

(**a**) S.I. 1975/2027 (1975 III, p. 7437).
(**b**) The Agreement is annexed to Regulation (EEC) 1287/76 (O.J. No. L141, 28.5.76).

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

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

(*d*) 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(**c**) as modified by the Additional Protocol, signed on 28th April 1975, between the European Economic Community and Greece(**d**);

(*e*) in Morocco if they are to be so regarded under the Agreement, signed on 27th April 1976, between the European Economic Community and Morocco(**e**);

(*f*) in Tunisia if they are to be so regarded under the Agreement, signed on 25th April 1976, between the European Economic Community and Tunisia(**f**).

Miscellaneous

7.—(1) Articles 4 and 5 above shall operate without prejudice to any reliefs from import duty to which any goods therein referred to may be entitled as goods of developing countries or of a particular country or area or otherwise.

(2) Any description of goods in column (2) of Schedule 1 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 in the Customs Tariff 1959, provided that the Additional Note to Chapter 29 shall not apply for the purposes of classification.

(3) For the purposes 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.

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

(5) The abbreviations used in Schedule 1 hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 11(5) of the Import Duties (General) (No. 5) Order 1975(**g**).

(**a**) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.73, p. 1).
(**b**) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.73, p. 1).
(**c**) The Agreement is annexed to Regulation (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63).
(**d**) *See* O.J. No. 123, 15.5.1975, p. 1.
(**e**) The Agreement is annexed to Regulation (EEC) 1288/76 (O.J. No. L141, 28.5.76).
(**f**) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.76).
(**g**) S.I. 1975/1744 (1975 III, p. 5912).

8.—(1) Article 5(2) of the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975 and the Import Duties (Temporary Reductions and Exemptions) (No. 8) Order 1976(**a**) shall be amended by inserting "originate in Greece or Turkey and" after "which".

(2) Article 5(2) of the Import Duties (Temporary Reductions and Exemptions) (No. 4) Order 1976(**b**) shall be amended by inserting "originate in Greece and" after "which".

J. Dormand,

David Stoddart,

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

24th June 1976.

(**a**) S.I. 1976/589 (1976 I, p. 1707).
(**b**) S.I. 1976/194 (1976 I, p. 489).

(NOTE: Where no rate of duty is shown in column 3 there is no reduction in the full rate and where no rate is shown in columns 4 and 5 there is no reduction in the case of goods of Eygpt or Cyprus as such.)

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

SCHEDULE 1

Tariff Heading	Description	Rates of Duty %		
		Full	Cyprus	Egypt
(1)	(2)	(3)	(4)	(5)
28.16	Ammonia anhydrous	11·2	3·5	5
29.04	Octanol, mixed primary isomers, for the manufacture of ester-based synthetic lubricants (up to and including 31 December 1976)	15·8	4·7	7·1
29.06	*o*-Cresol	2·4	0·7	1·0
29.22	3,4-Dichloroaniline (up to and including 31 August 1976)	12·8	3·8	5·7
29.35	*iso*Propyl 2-(thiazol-4-yl)benzimidazol-5-ylcarbamate	10·4	3·1	4·6
31.02	Ammonium sulphate (up to and including 31 December 1976)	8	2·4	3·6
	Urea containing more than 45 per cent. by weight of nitrogen on the dry anhydrous product	12·8	3·8	5·7
39.03	Carboxymethylcellulose, sodium salt, containing not more than 0·35 per cent. by weight of sodium chloride and not more than 0·15 per cent. by weight of sodium glycolate	15·2	4·5	6·8
	Hydroxypropylmethylcellulose, of which the hydroxypropyl content calculated as propanediol is not less than 7 per cent. by weight, and of which an aqueous solution containing 20 grammes per litre has a dynamic viscosity at 20° centigrade of not more than 20 centipoises			
	not plasticised	15·2	4·5	6·8
	plasticised	16	4·8	7·2
59.03	Bonded-fibre fabrics of spunbonded polyethylene man-made fibres not exceeding 110 grammes per square metre in weight, in reels	12	3·6	5·4
73.12	Steel strip in coils, cold-rolled and edge-sheared but not plated, and having on one or both sides a mirror finish with a specular reflectivity of not less than 40 per cent. as measured in accordance with the method of testing in British Standard 1615, appendix Q; of a width of not less than 203 millimetres and not more than 458 millimetres and a thickness of not less than 0·2 millimetre and not more than 1·3 millimetres (up to and including 31 August 1976)	—	1·9% + wig of 0·4% or £0·3069 per tonne	2·8% + wig of 0·7% or £0·4603 per tonne

Tariff Heading	Description	Rates of Duty %		
		Full	Cyprus	Egypt
(1)	(2)	(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) (up to and including 1 November 1976)	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) (up to and including 1 November 1976)	6	—	—
	Alloy steel wire having a diameter of not less than 2·514 millimetres and not more than 2·590 millimetres, containing not less than 11·0 per cent. and not more than 14·0 per cent. chromium by weight, as the major alloying element, with not less than 0·10 per cent. and not more than 0·40 per cent. sulphur by weight, not more than 1·0 per cent. silicon by weight, not more than 1·25 per cent. manganese by weight and not more than 0·15 per cent. carbon by weight, the tensile strength being not less than 75·6 and not more than 86·625 kilogrammes per square millimetre and the yield strength being not less than 44·1 kilogrammes per square millimetre	8	2·4	3·6
	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) (up to and including 1 November 1976)	7	—	—
	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 of a thickness of not less than 3 millimetres nor more than 6 millimetres (ECSC) (up to and including 1 November 1976)	7	—	—

Tariff Heading	Description	Rates of Duty %		
		Full	Cyprus	Egypt
(1)	(2)	(3)	(4)	(5)
73.15 contd	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) (up to and including 1 November 1976)	7	—	—
73.18 & 73·19	Hot rolled seamless circular steel tubes of an outside diameter of not less than 49·5 centimetres and not more than 62·25 centimetres, and of a wall thickness of not less than 8·3 millimetres and not more than 17·9 millimetres	10	3	4·5
85.15	The following apparatus for use in aircraft (up to and including 31 August 1976):			
	(*a*) automatic radio direction finding apparatus covering a frequency range of at least 200KHz to 850KHz;	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 960MHz to 1,215MHz;	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 1,030MHz on each of the modes A and C and replying on these modes at a frequency of 1,090MHz;	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
	(*e*) very high frequency communications apparatus (VHF/COM) (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 50KHz or 25KHz channel spacing is in force, provided that the apparatus includes the very high frequency function of the apparatus specified in (*d*) and is capable of operating apparatus having the functions and capabilities specified in (*d*) but no other function or capability:			
	falling within subheading AII b) ...	11	3·3	4·9
	falling within subheading AIII b)2 ...	—	4·2	6·3
	falling within subheading BII; ...	10	3	4·5

Tariff Heading	Description	Rates of Duty %		
		Full	Cyprus	Egypt
(1)	(2)	(3)	(4)	(5)
85.15 contd	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			
85.21	Containers for semiconductor devices, conforming to SOT 48 outline, consisting of nickel or nickel alloy lead frames nominally 1 inch square with discs of beryllia brazed to the centre thereof, with or without copper studs brazed thereto, the whole or part being gold plated (up to and including 31 December 1976)	9	2·7	4

SCHEDULE 2

The Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975 S.I. 1975/2027 (1975 III, p. 7437).

The Import Duties (Temporary Reductions and Exemptions) (No. 23) Order 1975 S.I. 1975/2076 (1975 III, p. 7642).

The Import Duties (Temporary Reductions and Exemptions) (No. 25) Order 1975 S.I. 1975/2129 (1975 III, p. 7944).

The Import Duties (Temporary Reductions and Exemptions) (No. 4) Order 1976 S.I. 1976/194 (1976 I, p. 489).

The Import Duties (Temporary Reductions and Exemptions) (No. 8) Order 1976 S.I. 1976/589 (1976 I, p. 1707).

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 Schedule 1 to this Order as from 1st July 1976 to 30th June 1977, or such earlier dates as may be there specified in relation to the goods.

There is exemption from import duties in the case of all goods in Schedule 1 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 goods in Schedule 1 not satisfying those conditions, where a rate of import duty is specified in column 3, the duty is reduced to that rate instead of any higher rate which would otherwise apply, without prejudice to the cases mentioned in the following paragraphs.

In the case of goods in Schedule 1 originating in Cyprus or Egypt reductions to lower rates of import duty in certain cases are made in accordance with the Agreements between the European Economic Community (EEC) and those countries, such reduced rates being shown in column 4 (Cyprus) and column 5 (Egypt) of the Schedule.

In the case of goods in Schedule 1 originating in Algeria, Greece, Morocco or Tunisia exemption from import duty is provided in accordance with the Agreements between the EEC and those countries except for goods originating in Greece whose description in the Schedule is followed by the letters "ECSC".

In accordance with the Agreement between the EEC and Algeria this Order also provides for exemption from import duty in the case of goods originating in Algeria which are shown in the Schedules to the various Import Duties (Temporary Reductions and Exemptions) Orders listed in Schedule 2 to this Order corresponding to exemptions in respect of goods originating in Morocco or Tunisia, with the exception of goods falling within headings 06.02 and 15.07 specified in the Schedule to the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975.

In accordance with new Agreements between the EEC and Morocco and Tunisia this Order also provides for exemption from import duty in the case of goods originating in those countries whose description in the Schedules to the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975 and the Import Duties (Temporary Reductions and Exemptions) (Nos. 4 and 8) Orders 1976 is followed by the letters "ECSC". In the case of goods of tariff heading 06.02 (Rosa multiflora stocks) originating in those countries the Order provides a reduction to a lower rate of import duty.

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 the 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.

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