STATUTORY INSTRUMENTS

1975 No. 1549

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 15) Order 1975

Made - - - - - - -	18*th September* 1975
Laid before the House of Commons	22*nd September* 1975
Coming into Operation - - -	15*th October* 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. 15) Order 1975 and shall come into operation on 15th October 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.

(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 31st December 1975, no import duty shall be charged on goods which fall within a heading specified in column 1 of the Schedule 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 31st December 1975, in the case of goods which fall within a heading specified in column 1 of the Schedule 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;

(**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.
(**e**) O.J. No. L42, 14.2.1973, p. 1.

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

(*c*) if no entry appears in the said column 3 in relation to them, no reduction in duty applies to such goods 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 31st December 1975, any import duty for the time being chargeable on goods which fall within a heading specified in column 1 of the Schedule 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(**a**);

(*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(**b**).

(3) 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.

Greece, Israel, Morocco, Tunisia, Turkey

5.—(1) Up to and including 31st December 1975, no import duty shall be charged on goods which fall within a heading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof if the goods originate in Greece, Israel, Morocco, Tunisia, or Turkey.

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

(**a**) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1).
(**b**) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973, p. 1).
(**c**) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63).
(**d**) *See* O.J. No. 123, 15.5.1975, p. 1.

(*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(**a**);

(*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(**b**);

(*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(**c**);

(*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(**d**); or

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

General Exemption

6. Up to and including 31st December 1975, no import duty shall be charged on goods which fall within subheading 06.04 B I and are of the following description, namely—natural Christmas trees unfit for replanting and branches of coniferous trees or holly for ornamental purposes.

Miscellaneous

7.—(1) Any description of goods in column 2 of the Schedule to this Order or in Article 6 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.

(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.

T. Pendry,
M. Cocks,
Two of the Lords Commissioners of Her Majesty's Treasury.

18th September 1975.

(**a**) The Agreement is annexed to Regulation (EEC) 1274/75 (O.J. No. L136, 28.5.1975, p. 1).
(**b**) The Agreement is annexed to Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p. 1).
(**c**) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).
(**d**) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).
(**e**) O.J. No. L59, 5.3.1973, p. 73.

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

SCHEDULE

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Cyprus (4)	Egypt (5)
27.14	Petroleum coke, calcined, not containing by weight more than 0·8 per cent. of ash, 0·05 per cent. of manganese, 0·09 per cent. of nickel, 0·09 per cent. of vanadium, or 0·01 per cent. of titanium	Free	—	—
29.23	Ferric sodium hydrogen diethylenetriamine-*NNN'N"N"*-penta-acetate	13.6	4	6.1
39.02	Poly(vinyl chloride), in powder form and of natural colour, having a viscosity number of not less than 160 when estimated by Method No. 404A of British Standard 2782 : 1970	—	4	6.1
39·03	Regenerated cellulose in the form of sheets not exceeding 430 millimetres by 1,020 millimetres in size, 18 grammes per square metre in weight or 12 micrometres in thickness	—	5·5	8·2
58·07	Braid wholly of poly(glycollic acid) yarn	6·5	1·9	2·9
73·14	Copper coated iron or steel wire with a diameter of not less than ·790 millimetre and not more than ·840 millimetre for telephone and telegraphic purposes	8	2·4	3·6

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 the Schedule and for exemption from import duty for certain goods falling within sub-heading 06.04 B I of the Customs Tariff 1959 as from 15th October 1975 to 31st December 1975.

There is exemption from import duties in the case of all goods in the Schedule 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 the Schedule, 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 Cyrpus or Egypt greater reductions are available than those referred to above in a number of cases, such reductions being shown in columns 4 (Cyprus) and 5 (Egypt) of the Schedule.

In the case of goods in the Schedule originating in Greece, Israel, Morocco, Tunisia or Turkey, there is exemption from duty.

The goods falling within subheading 06.04 B I 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.

SI 1975/1549
ISBN 0-11-051549-8

