STATUTORY INSTRUMENTS

1975 No. 1745

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 18) Order 1975

Made - - - -	*27th October* 1975
Laid before the House of Commons -	*29th October* 1975
Coming into Operation	*4th November* 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. 18) Order 1975 and shall come into operation on 4th November 1975.

(2) In this Order—

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

the abbreviations used in Schedule 1 hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 9(4) of the Import Duties (General) (No. 5) Order 1974**(d)**.

(3) The Interpretation Act 1889**(e)** 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 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**(f)** (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between member States of the European Communities).

(a) 1958 c. 6.

(b) *See* paragraph 1 of Schedule 4 to the European Communities Act 1972 (c. 68).

(c) *See* S.I. 1970/1537 (1970 III, p. 5293).

(d) S.I. 1974/2020 (1974 III, p. 7059).

(e) 1889 c. 63.

(f) O.J. No. L42, 14.2.1973, p. 1.

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 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 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 exemption 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 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 **(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) 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.

(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.

Greece, Israel, Morocco, Tunisia, Turkey

5.—(1) Subject to the provisions of paragraph (2) of this Article, 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 Schedule 1 hereto and are of a description specified in column 2 thereof if the goods originate in Greece, Israel, Morocco, Tunisia or Turkey.

(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).

(2) The exemption provided for by paragraph (1) of this Article shall not apply to goods (other than goods originating in Israel) which are of a description specified in column 2 of Schedule 1 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 Associated Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73 **(g)**.

Miscellaneous

6.—(1) Any description of goods in column 2 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 in the Customs Tariff 1959.

(2) 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.

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

27th October 1975.

(a) The Agreement is annexed to Regulation (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.

SCHEDULE 1

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Cyprus (4)	Egypt (5)
31.02	Ammonium sulphate	8	2·4	3·6
73.08	Hot rolled steel coils for re-rolling not less than 630 millimetres nor more than 1,090 millimetres in width and not less than 1·9 millimetres nor more than 2·8 millimetres in thickness (ECSC).	5	—	—
73.12	Steel strip in coils, cold-rolled and edge-sheared but not plated, and having on 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.	—	1·4% + wig of 0·9% or £0·6613 per tonne	2·1% + wig of 1·4% or £0·9921 per tonne

SCHEDULE 2

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

Tariff Heading	Description
54.01	Flax sliver.

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 4th November 1975 to 31st December 1975.

There is exemption from import duties in the case of all goods in Schedule 1 or 2 to this Order 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. In the case of goods in Schedule 1 originating in Cyprus or Egypt reductions to lower rates are available in certain cases, the reduced rates being shown in column 4 (Cyprus) and 5 (Egypt) of the Schedule.

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

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