STATUTORY INSTRUMENTS

1976 No. 126

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 2) Order 1976

Made - - - - - - -	28*th January* 1976
Laid before the House of Commons	29*th January* 1976
Coming into Operation - - -	2*nd February* 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. 2) Order 1976 and shall come into operation on 2nd February 1976.

(2) In this Order a reference to a heading is a reference to a heading 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 March 1976, no import duty shall be charged on goods which fall within the heading specified in column 1 of the Schedule hereto and are of the 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 March 1976, in the case of goods which fall within the heading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof import duty shall be charged at the rate shown in column 3 thereof in relation to the goods instead of any higher rate which would otherwise apply.

(**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.

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

Cyprus, Egypt

4. Up to and including 31st March 1976, any import duty for the time being chargeable on goods which fall within the heading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof shall be charged:

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

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

Greece, Morocco and Tunisia

5. Up to and including 31st March 1976, no import duty shall be charged on goods which fall within the heading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof if the goods originate in Greece, Morocco or Tunisia.

6. For the purposes of Articles 4 and 5 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**);

(*c*) 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**);

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

(*e*) in Tunisia if they are to be so regarded under the Agreement, signed on 28th March 1969, 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 the goods therein referred to may be entitled as goods of developing countries or of a particular country or area or otherwise.

(**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.
(**e**) The Agreement is annexed to Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p.1).
(**f**) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p.105).

(2) Any description of goods in column 2 of the Schedule hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading of 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 the Schedule hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

J. Dormand,

M. Cocks,

28th January 1976.

Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

Tariff Heading	Description	Rates of Duty %		
		Full	Cyprus	Egypt
(1)	(2)	(3)	(4)	(5)
29.14	Ethyl acrylate	12	3.6	5.4

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 the goods specified in the Schedule to this Order as from 2nd February 1976 to 31st March 1976.

Exemption from import duties is provided in the case of the goods in the Schedule if they 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 the Schedule not satisfying those conditions import duty is reduced to the rate specified in column 3 instead of any higher rate which would otherwise apply.

In the case of goods in the Schedule originating in Cyprus or Egypt, reductions to lower rates of import duty 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 the Schedule originating in Greece, Morocco or Tunisia, exemption from import duty is provided in accordance with the Agreements between the EEC and those countries.

SI 1976/126
ISBN 0-11-060126-2

