STATUTORY INSTRUMENTS

1974 No. 2135

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 23) Order 1974

Made - - - -	16*th December* 1974
Laid before the House of Commons	20*th December* 1974
Coming into Operation	1*st January* 1975

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 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. 23) Order 1974 and shall come into operation on 1st January 1975.

(2) In this Order references to a heading are references to a heading of the Customs Tariff 1959 and 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.

The full rate

2.—(1) Up to and including 30th June 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 import duty shall be charged at the rate of duty shown in column 3 thereof in relation to the goods instead of any higher rate which would otherwise apply.

(2) Paragraph (1) above shall operate without prejudice to the exemptions or any greater reductions provided for by Articles 3 or 4 below in the case of goods qualifying for Commonwealth preference or originating in Cyprus, Egypt, Morocco, Tunisia or Turkey or in free circulation in Turkey or goods of developing countries or otherwise.

(**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**) See S.I. 1974/2020 (1974 III, p. 7059).
(**e**) 1889 c. 63.

Goods qualifying for Commonwealth preference

3. Up to and including 30th June 1975, in the case of goods qualifying for Commonwealth preference which fall within a heading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof import duty shall be charged at the rate of duty shown in column 4 thereof in relation to the goods instead of any higher rate which would otherwise apply.

Cyprus, Egypt, Morocco, Tunisia and Turkey

4.—(1) Up to and including 30th June 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 5 thereof in relation to the description if the goods originate in Cyprus;

(*b*) at the rate shown in column 6 thereof in relation to the description if the goods originate in Egypt.

(2) Where no entry appears in column 5 of Schedule 1 in relation to goods of a description specified in column 2 thereof, no exemption from, or reduction in, duty applies by virtue of paragraph (1) above to the relevant goods of that description.

(3) Up to and including 30th June 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 Morocco, Tunisia or Turkey or are in free circulation in Turkey.

(4) For the purposes of this Order, goods shall be regarded:

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

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

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

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

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(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 Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p. 1).

(d) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).

(e) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).

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

Miscellaneous Exemption

5. Up to and including 30th June 1975, no import duty shall be charged on goods which are imported for the purpose of being used in the construction, repair, maintenance or conversion of the ships, boats or other vessels listed in Schedule 2 hereto, or for the purpose of fitting out or equipping such ships, boats or other vessels.

Miscellaneous

6.—(1) Articles 3 and 4 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 otherwise.

(2) In the case of goods to which both Articles 3 and 4 above apply as goods originating in Cyprus which qualify for Commonwealth preference, each of those Articles shall operate without prejudice to any greater reduction in duty which may be available by virtue of the other.

7. 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.

James A. Dunn,
M. Cocks,
Two of the Lords Commissioners of Her Majesty's Treasury.

16th December 1974.

(a) O.J. No. L.59, 5.3.1973, p. 73.

SCHEDULE 1

(1) Tariff Heading	(2) Description	(3) Rates of Duty Full	(4) Commonwealth	(5) Cyprus	(6) Egypt
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap				
	All Other:				
	a) Alloys of lead containing not more than 12% by weight of tin;				
	1. Waste and scrap in ingot form for smelting (including re-melting)	Whichever is the greater of 2·7% or 0·66 UA per 100 kg. with a maximum of 0·79 UA per 100kg.	Whichever is the greater of 2·7% or 0·66 UA per 100 kg. with a maximum of 0·79 UA per 100kg.	Whichever is the greater of 0·8% or 0·19 UA per 100 kg. with a maximum of 0·23 UA per 100kg.	Whichever is the greater of 1·2% or 0·29 UA per 100 kg. with a maximum of 0·35 UA per 100kg.
	2. Other	Whichever is the greater of 2·7% or 0·66 UA per 100 kg. with a maximum of 0·79 UA per 100 kg. plus 2%.	Whichever is the greater of 2·7% or 0·66 UA per 100 kg. with a maximum of 0·79 UA per 100 Kg.	—	Whichever is the greater of 1·2% or 0·29 UA per 100 kg. with a maximum of 0·35 UA per 100kg. plus 0·9%
	b) Other	Whichever is the greater of 2·7% or 0·66 UA per 100 kg. with a maximum of 0·79 UA per 100 kg.	Whichever is the greater of 2·7% or 0·66 UA per 100 kg. with a maximum of 0·79 UA per per 100 kg.	Whichever is the greater of 0·8% or 0·19 UA per 100 kg. with a maximum of 0·23 UA per 100 kg.	Whichever is the greater of 1·2% or 0·29 UA per 100 kg. with a maximum of 0·35 UA per 100 kg.
79.01	Unwrought zinc; zinc waste and scrap:				
	A. Unwrought				
	I Zinc, other than alloys of zinc	Whichever is the greater of 2·7% or 6·60 UA per t with a maximum of 7·92 UA per t, plus £0·5904 per t.	Whichever is the greater of 2·7% or 6·60 UA per t with a maximum of 7·92 UA per t	Whichever is the greater of (a) £0·5904 per t; or (b) whichever is the greater of 0·8% or 1·98 UA per t with a maximum of 2·37 UA per t plus £0·1771 per t.	Whichever is the greater of (a) £0·5904 per t; or (b) whichever is the greater of 1·2% or 2·97 UA per t with a maximum of 3·56 UA per t plus £0·2646 per t.
	II Alloys of zinc:				
	a) Waste and scrap in ingot form for smelting (including re-melting)	Whichever is the greater of 2·7% or 6·60 UA per t with a maximum of 7·92 UA per t.	Whichever is the greater of 2·7% or 6·60 UA per t with a maximum of 7·92 UA per t.	Whichever is the greater of 0·8% or 1·98 UA per t with a maximum of 2·37 UA per t.	Whichever is the greater of 1·2% or 2·97 UA per t with a maximum of 3·56 UA per t.
	b) Other	Whichever is the greater of 2·7% or 6·60 UA per t with a maximum of 7·92 UA per t, plus 2%	Whichever is the greater of 2·7% or 6·60 UA per t with a maximum of 7·92 UA per t.	—	Whichever is the greater of 1·2% or 2·97 UA per t with a maximum of 3·56 UA per t, plus 0·9%.

SCHEDULE 2

Goods for use in the construction, repair, maintenance or conversion of the ships boats or other vessels listed in the following schedule, or for fitting out or equipping such ships, boats or other vessels:

89.01 Ships, boats and other vessels not falling within headings Nos. 89.02 to 89.05:

A. Warships

B. Other:

I. Sea-going vessels

89.02 Vessels specially designed for towing (tugs) or pushing other vessels:

A. Tugs

B. Pusher craft:

I. Sea-going

89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:

A. Sea-going vessels

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order provides for exemption from or reductions in import duty in the case of goods specified in Schedule 1 as from 1st January 1975 to 30 June 1975. Where a rate of duty is specified in column 3 of Schedule 1 duty is reduced to that rate instead of any higher rate which would otherwise apply. In the case of goods qualifying for Commonwealth preference or goods of 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 to 6 of Schedule 1. Goods specified in Schedule 1 are exempt from duty if they originate in Morocco Tunisia or Turkey.

The Order also provides for exemption from duty as from 1st January 1975 to 30th June 1975 in the case of goods imported for the purpose of being used for the construction, repair, maintenance or conversion of the ships, boats or other vessels of the description specified in Schedule 2 or for fitting out or equipping such ships, boats or other vessels.

Goods exempt from or subject to reduced rates of duty under this Order are subject to whole or partial suspension of duty in the Common Customs Tariff of the European Economic Community and the exemptions and reductions in this Order are made in accordance with the United Kingdom's Community obligations.

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