STATUTORY INSTRUMENTS

1975 No. 2129

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 25) Order 1975

Made - - - - - - -	15*th December* 1975
Laid before the House of Commons	16*th December* 1975
Coming into Operation - - -	1*st January* 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. 25) Order 1975 and shall come into operation on 1st January 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 Schedules 1, 2 or 3 hereto means 30th June 1977, or, if 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 Schedules 1, 2 or 3 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).

(**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.

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 or 2 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;

(*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 exemption from, or reduction in, import duty applies by virtue of this Article.

(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.—(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 or 2 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; and

(*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 or 2 in relation to goods of a description specified in column 2 thereof, no reduction in import duty applies by virtue of this Article to goods of that description originating in Cyprus and Egypt.

Greece, Morocco, Tunisia and Turkey

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 Greece, Morocco, Tunisia or Turkey.

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

(3) 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 2 hereto and are of a description specified in column 2 thereof shall be charged:

(*a*) at the rate, if any, shown in column 6 thereof in relation to the description if the goods originate in Greece;

(*b*) at the rate, if any, shown in column 7 thereof in relation to the description if the goods originate in Morocco or Tunisia; and

(*c*) at the rate, if any, shown in column 8 thereof in relation to the description if the goods originate in Turkey.

(4) (*a*) If the entry "free" appears in column 6 or 7 of Schedule 2 in relation to goods of a description specified in column 2 thereof, no import duty shall be charged if the goods originate in Greece, Morocco or Tunisia, as the case may be;

(*b*) if no entry appears in column 7 or 8 in relation to the goods, no reduction in import duty applies by virtue of this Article if the goods originate in Morocco, Tunisia or Turkey, as the case may be.

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**);

(*f*) 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(**g**) or

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

(**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).
(**g**) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).
(**h**) O.J. No. L59, 5.3.1973, p. 73.

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 otherwise.

(2) 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(**a**).

(3) Any description of goods in column 2 of Schedules 1, 2 or 3 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.

(4) 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.

(5) 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 Schedules hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

M. Cocks,

James A. Dunn,

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

15th December 1975.

(**a**) S.I. 1975/1744 (1975 III, p. 5912).

(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 Egypt or Cyprus as such).

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

SCHEDULE 1

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
28.30	Aluminium chloride, anhydrous	11·2	3·3	5
29.04	Octanol, mixed primary isomers, for the manufacture of ester-based synthetic lubricants (up to and including 30th June 1976)	15·8	4·7	7·1
29.06	2,7-Dihydroxynaphthalene	13·6	4	6·1
29.08	Sodium 4-(2-methylallyloxy)-benzenesulphonate	12·8	3·8	5·7
29.22	3,4-Dichloroaniline (up to and including 1st March 1976)	12·8	3·8	5·7
29.35	2-[4-(1-Oxoisoindolin-2-yl)phenyl]-propionic acid	10·4	3·1	4·6
29.36	Toluenesulphonamide, mixed isomers, containing not less than 75 per cent. by weight and not more than 85 per cent. by weight of toluene-4-sulphonamide	11·2	3·3	5
32.07	Pigments white, dry, containing not less than 90 per cent. but less than 96 per cent. by weight of titanium dioxide, and which, when dispersed in four times their weight of a solution containing 50 per cent. by weight of melamine formaldehyde resin having a mole ratio of 0·5 to 1 cause no no visible greying on a filter paper which has been dipped in the dispersion, dried, cured and exposed to ultra violet radiation sufficient to initiate fading of the number 5 reference standard of British Standard 1006: 1953 (up to and including 1st March 1976)	9·6	2·8	4·3
38.19	Mixtures of iminoethylene oligomers containing not less than 45 per cent. by weight of compounds with six amine groups in the molecule	—	3·9	5·8
39.02	Laminated sheets in rolls being not less than 0·20 millimetre and not more than 6·00 millimetres in thickness and fitting one of the following descriptions:			
	(*a*) having not more than five plies all consisting of polymers or copolymers of styrene, or	—	5·5	8·2

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
39.02 *contd*	(*b*) having not more than two plies consisting of polypropylene or a polymer or copolymer of ethylene and not more than five plies consisting of a polymer or copolymer of styrene, the latter ply/plies predominating by weight, or	—	5·5	8·2
	(*c*) having three plies, the centre ply consisting of poly(vinylidene chloride) film of not less than 0·03 millimetre in thickness and at least one of outer plies consisting of a polymer or copolymer of styrene, the latter ply/plies predominating by weight, or	—	5·5	8·2
	(*d*) having three plies, the centre ply consisting of poly(vinylidene chloride) film and of not less than 0·03 millimetre in thickness and at least one of the outer plies consisting of polypropylene or a polymer or copolymer of ethylene, the latter ply/plies predominating by weight:			
	—falling within subheading CI b)1	—	5·5	8·2
	—falling within subheading CI b)2	—	5	7·5
	—falling within subheading CIV	—	5	7·5
	—falling within subheading CXIV b)2aa)	—	5·5	8·2
	—falling within subheading CXIV b)2bb)	—	5	7·5
55.02	Bleached cotton linters not containing more than 3·5 milligrammes per kilogramme by weight of iron or 1·0 milligramme per kilogramme by weight of copper and yielding, on ignition at a temperature of not less than 800° centigrade and not exceeding 900° centigrade not more than 0·025 per cent. by weight of ash, determined in each case by reference to the dry weight of the linters plus 8·5 per cent. moisture regain	Free	—	—
73.10	Wire rod, of iron or steel, of circular cross-section, and in coils, with a diameter of less than 16 millimetres and containing not less than 0·0005 per cent. by weight of boron (ECSC) (up to and including 3rd May 1976)	7	—	—
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 3rd May 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 (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
73.14	Copper coated iron or steel wire with a diameter of not less than 0·790 millimetre and not more than 0·840 millimetre for telephone and telegraphic purposes (up to and including 1st March 1976)	8	2·4	3·6
73.15	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 (up to and including 30th June 1976)	8	2·4	3·6
76.03	Sheets of aluminium alloy, in coils; of a width of not less than 1200 millimetres and a thickness of not less than 2·5 millimetres; containing not less than 2 per cent. and not more than 6·0 per cent. by weight of magnesium as the major alloying element	—	3·3	6·6
79.01	Unwrought zinc, other than alloys of zinc...	—	wig of 1·0% or 2·6 UA per tonne + £0·0885 per tonne	wig of 1·4% or 3·9 UA per tonne + £0·1328 per tonne
85.15	The following apparatus for use in aircraft:			
	(*a*) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz;	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 960 MHz to 1,215 MHz;	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 1,030 MHz on each of the modes A and C and replying on these modes at a frequency of 1,090 MHz;	10	3	4·5

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Cyprus (4)	Egypt (5)
85.15 *contd*	(*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 50 KHz or 25 KHz 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
	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 (up to and including 1st March 1976)			
85.21	Digital displays, consisting of a glass tube up to 20 millimetres diameter and 76·5 millimetres long, into which a single straight line of digits is mounted. Each digit may be up to 13 millimetres high and comprises 7 segments plus a decimal point, manufactured from light emitting materials. Each segment, when bombarded with electrons from an internally mounted wire heater, glows green. The whole tube is sealed under vacuum, with wire or pin connections and mounted with holders	7·5	2·2	3·3
	Digital displays consisting of a printed circuit board of a size not exceeding 30 millimetres by 90 millimetres with a single line of digits, not less than 3 in number, comprising light emitting diodes manufactured from gallium based semiconductor compounds mounted thereon; the line of digits having a protective cover of translucent plastic	17	5·1	7·6

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
85.21 *contd*	Light emitting diodes manufactured from gallium based semiconductor compounds, mounted to form a single character numeric or alpha-numeric display, cast within clear or red translucent plastic. Height of character approximately 6·5 millimetres. Overall length of mount between 19 millimetres and 26 millimetres. Overall width of mount approximately 10 millimetres. Each display containing its drive circuitry	17	5·1	7·6
88.02	Helicopters of an unladen weight of 600 kilogrammes or less, powered by one engine	—	4·5	6·7
	Helicopters of an unladen weight of 1,000 kilogrammes or less, equipped with one piston engine	—	4·5	6·7
	Helicopters of an unladen weight of 2,000 kilogrammes or less, powered by two engines	—	4·5	6·7
	Helicopters of an unladen weight exceeding 2,000 kilogrammes but not exceeding 5,000 kilogrammes	5	1·5	2·2

SCHEDULE 2

Tariff Heading	Description	Rates of Duty %					
		Full	Cyprus	Egypt	Greece	Morocco Tunisia	Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20.04	Cut mixed peel (up to and including 31st December 1976)	—	—	—	20	—	—
29.04	Sorbitol, in aqueous solution, containing 2 per cent. or less by weight of mannitol calculated on the sorbitol content (up to and including 3rd May 1976)	12	—	—	Free	Free	3

SCHEDULE 3

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

Tariff Heading (1)	Description (2)
07.04	Asparagus (up to and including 31st December 1976). Celery (up to and including 31st December 1976).
54.01	Flax sliver (up to and including 31st December 1976).
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) (up to and including 1st March 1976).

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, 2 or 3 to this Order as from 1st January 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 Schedules 1, 2 or 3 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 or 2 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 and where "free" appears in column 3 in relation to the goods, they are exempt from import duty.

In the case of goods in Schedule 1 or 2 originating in Cyprus or Egypt, reductions to lower rates of import duty are available in certain cases by virtue of 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 Schedule 1 or 2.

In the case of goods in Schedule 1 originating in Greece, Morocco, Tunisia or Turkey there is exemption from import duty by virtue of the Agreements between the EEC and those countries except for goods whose description in the said Schedule is followed by the letters "ECSC". In the case of goods in Schedule 2 originating in those countries there are exemptions from and reductions to lower rates of duty in certain cases, such exemptions or reduced rates being shown in columns 6 to 8 of that Schedule.

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 this 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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