STATUTORY INSTRUMENTS

1975 No. 2238

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 26) Order 1975

Made - - - - - - -	30*th December* 1975
Laid before the House of Commons	31*st 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. 26) 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.

(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 30th June 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 30th June 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 of duty shown in column 3 thereof 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 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 30th June 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;

(*b*) at the rate 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**).

Greece, Morocco, Tunisia, Turkey

5.—(1) Up to and including 30th June 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, 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**);

(*b*) 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**);

(*c*) 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**);

(**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) 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).

(*d*) 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(**a**) or

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

Miscellaneous

6.—(1) 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 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.

(3) 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.

(4) 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 goods qualifying for Commonwealth preference or otherwise.

7. In the Schedule to the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975(**c**), in column 2 of heading 25.07 for the words from "mullite" to "4.75 millimetres" there shall be substituted "Kyanite, sillimanite and mullite of which less than 10·0 per cent. by weight is retained on a sieve having a nominal width of aperture of 4·75 millimetres (up to and including 1st March 1976)."

8. In Schedule 1 to the Import Duties (Temporary Reductions and Exemptions) (No. 25) Order 1975(**d**), for the rate of duty shown in column 4 of heading 79.01 there shall be substituted "0.8% + £0.0885 per tonne" and for the rate shown in column 5 there shall be substituted "1.2% + £0.1328 per tonne".

M. Cocks,

Donald R. Coleman,

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

30th December 1975.

(**a**) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).
(**b**) O.J. No. L59, 5.3.1973, p. 73.
(**c**) S.I. 1975/2027 (1975 III, p. 7437).
(**d**) S.I. 1975/2129 (1975 III, p. 7944).

SCHEDULE

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
31.02	Ammonium sulphate ...	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 (Ammonium sulphate) from 1st January 1976 to 30th June 1976.

There is exemption from import duties 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 not satisfying those conditions, duty is reduced to the rate specified in column 3 instead of any higher rate which would otherwise apply. In the case of goods originating in Cyprus or Egypt reductions to lower rates are available, under the Agreements between the European Economic Community (EEC) and those countries, the reduced rates being shown in columns 4 (Cyprus) and 5 (Egypt) of the Schedule. In the case of goods originating in Greece, Morocco, Tunisia or Turkey there is exemption from import duty under the Agreements between the EEC and those countries.

This Order also amends the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1975 by altering part of the description in tariff heading 25.07 and the Import Duties (Temporary Reductions and Exemptions) (No. 25) Order 1975 by altering the rate of import duty on certain unwrought zinc originating in Cyprus or Egypt.

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