STATUTORY INSTRUMENTS

1976 No. 2113

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 27) Order 1976

Made - - - - - - -	*9th December* 1976
Laid before the House of Commons	*10th December* 1976
Coming into Operation - - -	*1st January* 1977

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 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. 27) Order 1976 and shall come into operation on 1st January 1977.

(2) In this Order a reference to a heading or subheading is a reference to a heading or subheading 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 1977, no import duty shall be charged on goods which fall within a heading or subheading specified in column 1 of Schedule 1 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).

The full rate

3.—(1) Up to and including 30th June 1977, in the case of goods which fall within a heading or subheading 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; and

(*b*) if the entry "free" appears in the said column 3 in relation to them, no import duty shall be charged.

(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.

The Commonwealth preference area

4. Up to and including 30th June 1977, in the case of goods which fall within a heading or subheading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof and qualify for Commonwealth preference:

(*a*) if a rate of duty is shown in column 4 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 the entry "free" appears in the said column 4 in relation to them, no import duty shall be charged.

Algeria, Cyprus, Egypt, Greece, Morocco, Tunisia and Turkey

5.—(1) Up to and including 30th June 1977, any import duty for the time being chargeable on goods which fall within a heading or subheading 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 5 thereof in relation to the description if the goods originate in Cyprus;

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

(*c*) at the rate, if any, shown in column 7 thereof in relation to the description if the goods originate in Greece;

(*d*) at the rate, if any, shown in column 8 thereof in relation to the description if the goods originate in Algeria, Morocco or Tunisia; and

(*e*) at the rate, if any, shown in column 9 thereof in relation to the description if the goods originate in Turkey.

(2) Up to and including 30th June 1977, in the case of goods which fall within subheading 08.10 A and are of the description specified in relation to that subheading in column 2 of Schedule 1 hereto, import duty shall be charged at the rate of 2·8% if the goods originate in Morocco.

(3) If the entry "free" appears in column 7, 8 or 9 of Schedule 1 or 2 hereto in relation to goods of a description specified in column 2 thereof, no import duty shall be charged if the goods originate in Algeria or Greece or Morocco or Tunisia or Turkey, as the case may be.

(4) For the purposes of this Article goods shall be regarded as originating:

(*a*) in Algeria if they are to be so regarded under the Interim Agreement signed on 26th April 1976, between the European Economic Community and Algeria**(a)**;

(*b*) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus**(b)**;

(*c*) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt**(c)**;

(a) The Agreement is annexed to Regulation (EEC) 1287/76 (O.J. No. L141, 28.5.76).
(b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1).
(c) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973, p. 1).

(*d*) 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)**;

(*e*) in Morocco if they are to be so regarded under the Interim Agreement, signed on 27th April 1976, between the European Economic Community and Morocco**(c)**;

(*f*) in Tunisia if they are to be so regarded under the Interim Agreement, signed on 25th April 1976, between the European Economic Community and Tunisia**(d)**;

(*g*) 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**(e)**; or

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

Miscellaneous

6.—(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 of a particular country or area or otherwise.

(2) In the case of goods to which both Articles 4 and 5 above apply (as goods originating in Cyprus), each of those Articles shall operate without prejudice to any exemption from, or greater reduction in, duty which may be available by virtue of the other.

(3) Subject to Article 5(2) above, where no entry appears in columns 4 to 9 of Schedule 1 or 2 hereto in relation to goods of a description in column 2 thereof, no exemption from or reduction in duty applies by virtue of Articles 4 or 5 above to goods of that description of the Commonwealth preference area or originating in Algeria, Cyprus, Egypt, Greece, Morocco, Tunisia or Turkey as the case may be.

(4) Any description of goods in column 2 of Schedule 1 or 2 hereto (other than one covering a whole heading or subheading) 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, provided that the Additional Note to Chapter 29 shall not apply for the purposes of classification.

(5) 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.

(6) Where any import duty for the time being chargeable on any goods has been removed or reduced by a directly applicable Community provision the

---

(a) The Agreement is annexed to Decision (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) 1288/76 (O.J. No. L141, 28.5.76).
(d) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.76).
(e) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).
(f) O.J. No. L59, 5.3.1973, p. 73.

import duty shall, to the extent of that removal or reduction, not be regarded as removed or reduced by virtue of this Order and to that extent this Order shall be treated as merely indicative that the import duty payable in respect of the goods has been removed or reduced.

7. Up to and including 28th February 1977, no import duty shall be charged on the following goods, namely potatoes falling within subheadings 07.01 A.I.c), A.II.a) and A.III.b)2.

8. In Schedule 2 to the Import Duties (Temporary Reductions and Exemptions) (No. 12) Order 1976**(a)** the entries in columns 1 to 9 of heading 28.21 shall be deleted.

David Stoddart,

Donald R. Coleman,

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

9th December 1976.

(a) S.I. 1976/1004 (1976 II, p. 2608).

SCHEDULE 1

Tariff Heading	Description	Rates of duty %						
		Full	Common-wealth	Cyprus	Egypt	Greece	Algeria, Morocco, Tunisia	Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ex 07.03 E.	Mushrooms, excluding cultivated mushrooms, preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption ..	4	3.2	—	—	—	—	—
ex 07.04 B.	Mushrooms, excluding cultivated mushrooms, dried, dehydrated or evaporated, whole or in identifiable pieces or slices, intended for the processing industry	Free	—	—	—	—	—	—
ex 08.01 F.	Cashew nuts, unshelled	Free	—	—	—	—	—	—
ex 08.10 A.	Bilberries (whether or not cooked), preserved by freezing, not containing added sugar	4	3.2	—	—	Free	—	—
ex 09.01 A.I.	Coffee, unroasted, not freed of caffeine	4+ £0.0925 per 100 kg	4	—	—	—	—	—
18.01	Cocoa beans, whole or broken, raw or roasted	2.4	—	—	—	Free	—	0.6
18.02	Cocoa shells, husks, skins and waste..	2.4	—	—	—	Free	—	0.6
ex 28.18 C.	Magnesium oxide, dead-burned but not fused, of a purity not less than 95 per cent which contains: (*a*) not more than 0.05 per cent by weight of boron compounds evaluated as B_2O_3 (*b*) not more than 3.5 per cent by weight of calcium compounds evaluated as CaO (*c*) not more than 1.1 per cent by weight of silicon compounds evaluated as SiO_2 (*d*) a total of not more than 0.7 per cent by weight of aluminium compounds and iron compounds evaluated as Al_2O_3 and Fe_2O_3	Free	—	—	—	—	—	—

ex 28.38 C.	Potassium hydrogen per*mono*sulphate	Free	—	—	—	—	—	—
ex 29.01 C.I.	β-Pinene	Free	—	—	—	—	—	—
ex 29.02 A.III.	1,2-Dibromoethane	Free	—	—	—	—	—	—
ex 29.03 B.II.	1-Nitropropane	6.4	—	1.9	2.8	Free	Free	Free
ex 29.04 C.V.	2, 2-Di(bromomethyl) propanediol	Free	—	—	—	—	—	—
ex 29.07 A.	2, 2-Di-(3,5-dibromo-4-hydroxyphenyl) propane	Free	—	—	—	—	—	—
ex 29.08 A.IIIc).	Sodium 4-(2-methylallyloxy) benzenesulphonate	Free	—	—	—	—	—	—
ex 29.16 B.VI.	3,5-Di-iodosalicylic acid	Free	—	—	—	—	—	—
	Sodium 5-(2, 4-difluorophenyl) salicylate	Free	—	—	—	—	—	—
ex 29.23 B.II.	3-Chloro-4-(4-chlorophenoxy) aniline	Free	—	—	—	—	—	—
ex 29.23 D.V.	Sodium 2-cyclohexa-1,4-dienyl-*N*-(2-methoxycarbonyl-1-methylvinyl) glycinate	Free	—	—	—	—	—	—
ex 29.31 B.	Benzenethiol	Free	—	—	—	—	—	—
	N,*N*-Diethyl-2-mercaptoethylammonium chloride	Free	—	—	—	—	—	—
ex 29.34 B.	Dimethyltin dichloride	Free	—	—	—	—	—	—
ex 29.35 Q.	*iso*Propyl 2-(thiazol-4-yl)benzimidazol-5-yl-carbamate ..	Free	—	—	—	—	—	—
	Ronidazole (INN)	Free	—	—	—	—	—	—
ex 29.42 C.VII.	Alkaloids of ergot of rye and their salts, ethers, esters and other derivatives, other than lysergic acid:							
	— Dihydroergotamine *mono*mesylate; ergotamine tartrate	4.8	—	1.4	2.1	Free	Free	Free
	— Other	6	4.8	1.8	2.7	Free	Free	Free
ex 29.44 A.	Epicillin (INN)	Free	—	—	—	—	—	—

Tariff Heading	Description	Rates of duty %						
		Full	Common-wealth	Cyprus	Egypt	Greece	Algeria, Morocco, Tunisia	Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ex 29.44C.	Cefazolin (INN) and its salts	Free	—	—	—	—	—	—
	11-Hydroxy-6,7,10,12-tetramethyl-1-oxo-10-vinylperhydro-3a,7-pentanoinden-8-yl glycolate(pleuromutilin)	Free	—	—	—	—	—	—
	Nystatin (INN)	Free	—	—	—	—	—	—
	Sodium (7*S*)-3-carbamoyloxymethyl-7-methoxy-8-oxo-7-[2-(2-thienyl)acetamido]-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylate	Free	—	—	—	—	—	—
ex 30.01 B.	Human plasma	Free	—	—	—	—	—	—
	Lyophilised human-albumin	Free	—	—	—	—	—	—
ex 32.08 D.	Ground glass fibres with a length varying between 0.1 and 3mm and a diameter of not less than 2 and not more than 4 micrometres	Free	—	—	—	—	—	—
ex 38.19 G.	Catalysts consisting of copper chloride supported on aluminium oxide for the preparation of dichloroethane from ethylene, hydrochloric acid and oxygen	Free	—	—	—	—	—	—
ex 39.01A.	Colestipol (INN) hydrochloride	Free	—	—	—	—	—	—
ex 39.02 C.VIIb).	Polyvinyl chloride sheeting less than 1mm thick, of a width of not less than 23 centimetres and not more than 28 centimetres containing not less than 30 per cent and not more than 40 per cent by weight of a plasticiser, in rolls	10	8	3	4.5	Free	Free	Free
ex 39.02 C.XII.	Copolymerization products of acrylic and methacrylic esters in the form of film of a thickness not less than 50 and not more than 150 micrometres, whether or not in rolls	Free	—	—	—	—	—	—

Tariff Heading	Description	Rates of duty %						
		Full	Common-wealth	Cyprus	Egypt	Greece	Algeria, Morocco, Tunisia	Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ex 39.02 C.XII.	Polyacrylic acid, slightly cross-linked, for use in textile pigment printing	Free	—	—	—	—	—	—
ex 39.03 B.Va)2.	Hydroxypropylcellulose	Free	—	—	—	—	—	—
ex 39.06 B.	*O*-(2-hydroxyethyl)amylopectin hydrolysate	Free	—	—	—	—	—	—
62.03 A.I.	Sacks and bags, of a kind used for the packing of goods, used, of jute or of other textile bast fibres of heading No. 57.03:							
	— containing 85 per cent or more by weight of jute ..	3.2	—	0.9	1.4	Free	Free	Free
	— containing more than 5 per cent by weight of silk, of man-made fibres, or of both together	4	—	1.2	1.8	Free	Free	Free
	— other	4	3.2	1.2	1.8	Free	Free	Free
ex 70.20 A. and B.	Ground glass fibres with a length varying between 0.1 and 3 mm and a diameter of not less than 2 and not more than 4 micrometres	Free	—	—	—	—	—	—
ex 85.21 D.II.	Digital displays consisting of a printed circuit board of a size not exceeding 30mm by 90mm with a single line of digits, not less than three in number comprising light-emitting diodes manufactured from gallium-based semi-conductor compounds mounted thereon; the line of digits having a protective cover of translucent plastic ..	Free	—	—	—	—	—	—
ex 88.05 B.	Visual display system generating images by computer intended for equipping flight simulators for civil aircraft	Free	—	—	—	—	—	—

SCHEDULE 2

Tariff Heading	Description	Rates of duty %						
		Full	Common-wealth	Cyprus	Egypt	Greece	Algeria, Morocco, Tunisia	Turkey
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ex 06.04 BIa)2.	Foliage of asparagus plumosus	6.4+ £0.0367 per kg	6.4	—	—	—	—	—
ex 28.21.	Dichromium trioxide for the production of chromium metal or chromium carbide..	3.2	Free	—	—	—	—	Free
ex 29.15 C.III.	Benzyl hydrogen phenylmalonate	4.6	Free	—	—	—	—	Free

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 Schedule 1 or 2 to this Order as from 1st January 1977 up to and including 30th June, 1977.

There is exemption from import duties in the case of all goods in Schedule 1 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 not satisfying those conditions or in Schedule 2 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, without prejudice to the cases mentioned in the following paragraph, and where "free" appears in column 3 in relation to the goods, they are exempt from import duty. In the case of goods of the Commonwealth preference area exemptions from or reductions to lower rates of import duty are available, such exemptions or reduced rates being shown in column 4.

In the case of goods in Schedule 1 or 2 originating in Algeria, Cyprus, Egypt, Greece, Morocco, Tunisia or Turkey exemptions from and reductions to lower rates of import duty are made in certain cases in accordance with the Agreements between the European Economic Community and those countries, such exemptions or reduced rates being shown in columns 5 to 9 of Schedule 1 or 2.

This Order also provides exemption from import duty up to and including 28th February 1977 in the case of certain potatoes.

Goods referred to in 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.

SI 1976/2113
ISBN 0-11-062113-1

