STATUTORY INSTRUMENTS

1974 No. 475

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 3) Order 1974

Made - - - -	18*th March* 1974
Laid before the House of Commons	26*th March* 1974
Coming into Operation	27*th March* 1974

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. 3) Order 1974 and shall come into operation on 27th March 1974.

(2) In this Order " the relevant date " in relation to goods of a description specified in column 2 of the Schedule means the date there specified in relation to the description.

(3) The Interpretation Act 1889(**d**) shall apply to the interpretation of this Order as it applies to 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 of a heading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto which 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 the relevant date, in the case of goods which fall within a heading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto which are of a description specified in column 2 thereof, 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.

(**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) If no entry appears in column 3 of the Schedule hereto in relation to goods of a description specified in column 2 thereof, no reduction in duty applies to such goods by virtue of this Article.

(3) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above or any greater reductions provided for by Article 4 below in the case of goods originating in Egypt or Cyprus.

Egypt and Cyprus

4.—(1) Up to and including the relevant date, any import duty for the time being chargeable on goods of a heading of the Customs Tariff 1959 specified in column 1 of the Schedule hereto which are of a 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 Egypt and

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

(2) For the purposes of paragraph (1) above goods shall be regarded as originating:

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

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

(3) If no entry appears in column 4 or 5 of the Schedule hereto in relation to goods of a description specified in column 2 thereof, no reduction in duty applies by virtue of this Article to goods of that description originating in Egypt or Cyprus.

(4) This Article shall operate without prejudice to any greater reduction in, or to any exemption from, import duties which may be available apart from this Order in the case of goods herein referred to by virtue of their being goods of a developing country or goods qualifying for Commonwealth preference or otherwise.

Miscellaneous

5.—(1) Any description 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 (other than the final subheading) in the relevant heading in the Customs Tariff 1959.

(2) For the purposes of classification under the Customs Tariff 1959, insofar 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,
T. Pendry,
Two of the Lords Commissioners of Her Majesty's Treasury.

18th March 1974.

(**a**) The Agreement is annexed to Regulation (EEC) 2409/73 (O J. No. L251, p.1).
(**b**) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, p.1).

SCHEDULE

GOODS TEMPORARILY EXEMPT FROM OR SUBJECT TO REDUCTIONS IN IMPORT DUTY

(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.)

Tariff Heading (1)	*Description* (2)	*Rates of Duty %* *Full* (3)	*Egypt* (4)	*Cyprus* (5)
29·15	Adipic acid (up to and including 31st May 1974)	13·6	6·1	4
73·12	Hoop and strip of iron or steel, zinc coated, of a thickness of			
	—3 mm or more	—	£1.4881 per tonne or 2·1% whichever is the greater plus 1·4%	£0.9920 per tonne or 1·4% whichever is the greater plus 0·9%
	—Other (in each case up to and including 1st July 1974)	—	£1.4881 per tonne or 2·1% whichever is the greater plus 1·4%	£0.9920 per tonne or 1·4% whichever is the greater plus 0·9%
73·13	" Electrical " sheets and plates, of iron or steel, hot-rolled or cold-rolled but not plated, coated or clad or otherwise worked			
	—With a watt-loss, regardless of thickness, of 0·75 watt or less (ECSC)	6	—	—
	—Other (ECSC) (in each case up to and including 1st July 1974)	7	—	—
	Sheets and plates of iron or steel, zinc coated (ECSC), of a thickness of			
	—3 mm or more	—	—	—
	—Other (in each case up to and including 1st July 1974)	—	—	—

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 27th March 1974, provides for exemptions from or reductions in import duty in the case of goods specified in the Schedule until the dates there specified.

There is exemption from import duties in the case of all goods in the Schedule 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 other goods, where a rate of duty is shown in column 3 of the Schedule, duty is reduced to that rate instead of any higher rate which would otherwise apply.

In the case of goods originating in Egypt or Cyprus greater reductions in duty than those referred to above are available in some cases, such reductions being shown respectively in columns 4 and 5 of the Schedule.

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