STATUTORY INSTRUMENTS

1976 No. 251

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 5) Order 1976

Made - - - - - - 19*th February* 1976

Laid before the House of Commons 20*th February* 1976

Coming into Operation—

for all purposes of Articles 5 and 6 23*rd February* 1976

for all other purposes 1*st March* 1976

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. 5) Order 1976 and shall come into operation for all purposes of Articles 5 and 6 on 23rd February 1976 and for all other purposes on 1st March 1976.

(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.

The full rate

2.—(1) Up to and including 31st December 1976, in the case of goods which fall within the subheading specified in column 1 of Schedule 1 hereto and are of the description specified in column 2 thereof, import duty shall be charged at the rate 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 any greater reduction provided for by Article 3 below.

The Commonwealth preference area

3. Up to and including 31st December 1976, in the case of goods which fall within the subheading specified in column 1 of Schedule 1 hereto and are of the description specified in column 2 thereof and qualify for Commonwealth preference, import duty shall be charged at the rate shown in column 4 thereof in relation to the goods 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.

Miscellaneous

4.—(1) Article 3 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) Any description of goods in column 2 of Schedule 1 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 of the Customs Tariff 1959.

(3) 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.

(4) Where any import duty for the time being chargeable on any goods has been reduced by a directly applicable Community provision the import duty shall, to the extent of that reduction, not be regarded as reduced by virtue of this Order and the reference to it in Schedule 1 hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

5. In Schedule 1 to the Import Duties (Temporary Reductions and Exemptions) (No. 22) Order 1975**(a)** in column 2 of subheading ex 16.05 A for the word "canning" there shall be substituted "processing".

6. Schedule 1 to the Import Duties (Temporary Reductions and Exemptions) (No. 4) Order 1976**(b)** shall be amended as specified in Schedule 2 hereto.

J. Dormand,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

19th February 1976.

(a) S.I. 1975/1977 (1975 III, p. 7330). **(b)** S.I. 1976/194. (1976 I, p 489).

SCHEDULE 1

Tariff Heading (1)	Description (2)	Rate of Duty	
		Full (3)	Commonwealth (4)
ex 06.04 BIa) 2.	Foliage of asparagus plumosus	4.8% + £0.0734 per kg.	4.8%

SCHEDULE 2

AMENDMENTS TO SCHEDULE 1 TO THE IMPORT DUTIES (TEMPORARY REDUCTIONS AND EXEMPTIONS) (NO. 4) ORDER 1976

(1) In columns 2, 3, 4 and 5 of heading 73.13 before the words "—more than 1 millimetre but less than 3 millimetres (ECSC)" there shall be inserted the following entries:

" (2)	(3)	(4)	(5)
—3 millimetres	7	2.1	3.1 "

(2) In column 2 of heading 73.13 for the words "—more than 2 millimetres but less than 3 millimetres (ECSC)" there shall be substituted "—2 millimetres or more but not more than 3 millimetres (ECSC)".

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for reduction in import duty in the case of goods specified in Schedule 1 to this Order as from 1st March 1976 to 31st December 1976.

In the case of goods in Schedule 1 import duty is reduced to the rate specified in column 3 instead of any higher rate which would otherwise apply, and in the case of goods in Schedule 1 of the Commonwealth preference area a reduction to a lower rate of import duty is available, such reduced rate being shown in column 4. The goods specified in Schedule 1 are subject to reduction of duty in the Common Customs Tariff of the European Economic Community and the reductions provided by this Order are made in accordance with the United Kingdom's Community obligations.

The Order also amends, as from 23rd February 1976, the Import Duties (Temporary Reductions and Exemptions) (No. 22) Order 1975 by altering part of the description in tariff subheading 16.05 A in Schedule 1 to that Order. It also amends as from 23rd February 1976 the Import Duties (Temporary Reductions and Exemptions) (No. 4) Order 1976 by altering part of the description of tariff heading 73.13 in Schedule 1 to that Order and provides for reduction in duty in the case of certain other goods of the same tariff heading specified in Schedule 2 to this Order.

SI 1976/251
ISBN 0-11-060251-X

