STATUTORY INSTRUMENTS

1977 No. 1077

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 5) Order 1977

Made - - - - - - -	27*th June* 1977
Laid before the House of Commons	28*th June* 1977
Coming into Operation	
for the purposes of Article 7 -	15*th October* 1977
for all other purposes - -	1*st July* 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. 5) Order 1977 and shall come into operation for the purposes of Article 7 on 15th October 1977; and for all other purposes on 1st July 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 31st December 1977, no import duty shall be charged 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, other than goods which fall within subheading 06.04 B.I.a)2 specified in column 1 of Schedule 1 and are of the description specified in relation to that subheading 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 31st December 1977, in the case of 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:

(a) 1958 c. 6. **(b)** 1972 c. 68. **(c)** *See* S.I. 1970/1537 (1970 III, p. 5298).
(d) 1889 c. 63. **(e)** O.J. No. L42, 14.2.1973, p. 1.

(*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.

(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 31st December 1977, in the case of 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 and qualify for Commonwealth preference, import duty shall be charged at the rate, if any, shown in column 4 thereof in relation to the goods instead of any higher rate which would otherwise apply.

Cyprus, Greece, Morocco and Tunisia

5.—(1) Up to and including 31st December 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 hereto and are of a description specified in column 2 thereof shall be charged:

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

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

(2) Up to and including 31st December 1977, if the entry "free" appears in column 5 or 6 of Schedule 1 hereto in relation to goods of a description specified in column 2 thereof, no import duty shall be charged if the goods originate in Cyprus or Greece respectively.

(3) For the purposes of this Article 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 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**(b)** as modified by the Interim Agreement, signed on 28th April 1975, between the European Economic Community and Greece**(c)**;

(*c*) 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**(d)**;

(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 Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63).

(c) *See* O.J. No. 123, 15.5.1975, p. 1.

(d) The Agreement is annexed to Regulation (EEC) 1288/76 (O.J. No. L141, 28.5.1976).

(*d*) 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**(a)**.

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) Where no entry appears in columns 4 to 8 of Schedule 1 hereto in relation to goods of a description in column 2 thereof, no exemption from or reduction in duty applies by virtue of Article 4 or 5 above to goods of that description of the Commonwealth preference area or originating in Cyprus, Greece, Morocco or Tunisia as the case may be.

(4) Any description of goods in column 2 of Schedule 1 or 2 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.

(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 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 31st December 1977, no import duty shall be charged on goods which fall within subheading 06.04 B.I. and are of the following description namely natural Christmas trees unfit for replanting and branches of coniferous trees or holly for ornamental purposes.

T. E. Graham,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

27th June 1977.

(a) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.1976).

SCHEDULE 1

Tariff Heading	Description	Rates of Duty %					
		Full	Common-wealth	Cyprus	Greece	Morocco	Tunisia
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ex 06.02 ..	Rosa Multiflora stocks..	13	10.4	Free	—	5.2	5.2
ex 06.04BIa)2	Foliage of asparagus plumosis	6.4 + £0.0367 per kg.	6.4	Free	—	—	—
ex 07.03E ..	Mushrooms, excluding cultivated mushrooms, preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Free	—	—	—	—	—
ex 07.04B ..	Mushrooms, excluding cultivated mushrooms, dried, dehydrated or evaporated, whole or in identifiable pieces or slices, intended for the processing industry	Free	—	—	—	—	—
ex 07.04B ..	Sweet red peppers, dried, dehydrated or evaporated, whole, cut or sliced, but not further prepared ..	Free	—	—	—	—	—
ex 08.09 ..	Rose-hips, fresh..	Free	—	—	—	—	—
ex 08.10A ..	Bilberries (fruits of Vaccinium myrtillus), whether or not cooked, preserved by freezing, not containing added sugar	4	3.2	Free	Free	2.8	—

ex 08.10B ..	Blue-black fruits of the species Vaccinium, other than those of Vaccinium myrtillus, whether or not cooked, preserved by freezing, not containing added sugar	4	3.2	Free	Free	—	—
ex 08.10B ..	Cranberries (fruits of Vaccinium vitis idaea), whether or not cooked, preserved by freezing, not containing added sugar	Free	—	—	—	—	—
ex 08.10B ..	Red or rose fruits of the species Vaccinium, other than those of Vaccinium vitis idaea, whether or not cooked, preserved by freezing, not containing added sugar	Free	—	—	—	—	—
ex 08.10B ..	Rose-hips, whether or not cooked, preserved by freezing, not containing added sugar	Free	—	—	—	—	—
ex 08.10B ..	Dates, frozen in immediate packings of a net capacity of 5 kg or more, not intended for the production of alcohol	Free	—	—	—	—	—

SCHEDULE 2

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

Tariff Heading (1)	Description (2)
ex 07.04 ..	Asparagus Celery Onions
ex 20.04 ..	Cut fruit peel

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 horticultural goods specified in Schedule 1 or 2 to this Order as from 1st July 1977 up to and including 31st December 1977.

There is exemption from import duties in the case of all goods in Schedule 1 or 2 other than certain foliage of asparagus plumosis 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, 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, reductions to lower rates of import duty are available, such reduced rates being shown in column 4.

In the case of goods in Schedule 1 originating in Cyprus, Greece, Morocco or Tunisia, 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 reductions being shown in columns 5 to 8.

This Order also provides exemption from import duty as from 15th October 1977 up to and including 31st December 1977 in the case of certain natural Christmas trees, branches of coniferous trees and holly for ornamental purposes.

Goods referred to in Schedule 1 to this Order, other than goods falling within heading 06.02, are subject to whole or partial suspension of duty in the Common Customs Tariff of the European Economic Community (Regulation (EEC) 1379/77 (O.J. No. L157, p. 6)) and the exemptions and reductions in this Order in respect of those goods are made in accordance with the United Kingdom's Community obligations.

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