STATUTORY INSTRUMENTS

1974 No. 756

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 6) Order 1974

Made - - - -	26*th April* 1974
Laid before the House of Commons	2*nd May* 1974
Coming into Operation—	
for the purposes of Article 6(3)	1*st June* 1974
for all other purposes	3*rd May* 1974

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**(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. 6) Order 1974 and shall come into operation for the purposes of Article 6(3) on 1st June 1974 and for all other purposes on 3rd May 1974.

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

(3) The Interpretation Act 1889**(d)** shall apply for the interpretation of this Order as it applies for the interpreation 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 Schedules 1, 2 or 4 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).

(a) 1958 c. 6.

(b) *See* section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 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.

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 any 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.

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

(3) Paragraph (1) above shall operate without prejudice to the exemption provided for by Article 2 above or any greater reductions provided for by Articles 4 and 5 below in the case of goods originating in Egypt or Cyprus or goods qualifying for Commonwealth preference.

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 any Schedule hereto which are of a description specified in column 2 thereof shall be charged:

(*a*) at the rate, if any, shown in column 4 thereof in relation to the description if the goods originate in Egypt and

(*b*) at the rate, if any, 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 said Schedules 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.

Goods qualifying for Commonwealth preference

5. 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 Schedules 3 or 4 hereto which are of a description specified in column 2 thereof and which qualify for Commonwealth preference shall be charged at the rate shown in column 6 of the said Schedules instead of any higher rate which would otherwise apply.

(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).

Miscellaneous

6.—(1) Any description in column 2 of any 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.

(3) The exemption and reductions provided for in articles 2 to 5 above in relation to goods of a description specified in column 2 of Schedule 2 hereto and the reductions provided for in articles 3 to 5 above in relation to goods of a description specified in column 2 of Schedule 3 hereto shall begin on 1st June 1974.

(4) Schedule 2 to the Import Duties (Temporary Reductions and Exemptions) (No. 3) Order 1973**(a)** shall be amended by the deletion of the entries in columns 1 to 6 thereto in relation to goods of a description specified in column 2 of Schedule 4 hereto.

(5) The Schedule to the Import Duties (Temporary Reductions and Exemptions) (No. 5) Order 1974**(b)** shall be amended by the deletion of the entries in columns 1 to 5 thereto in relation to goods of heading 73.18 of the Customs Tariff 1959.

John Golding,
T. Pendry,
Two of the Lords Commissioners of Her Majesty's Treasury.

26th April 1974.

(a) S.I. 1973/2152 (1973 III, p. 7434).

(b) S.I. 1974/682 (1974 I, p. 2675).

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 in Egypt or Cyprus as such.*

SCHEDULE 1

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY FROM 3 MAY 1974

Tariff heading	*Description*	Rates of Duty % *Full*	*Egypt*	*Cyprus*
(1)	(2)	(3)	(4)	(5)
39.02	Poly(vinyl chloride), in powder form and of natural colour, unplastisised (up to and including 1st July 1974)	—	5·5	3·7
73.18	Longitudinally welded steel tubes in lengths of not less than 1·5 metres and not more than 8 metres having an outside diameter of not less than 47·98 millimetres and not more than 50 millimetres; with a wall thickness of not less than 3·5 millimetres and not more than 5 millimetres; containing not more than 0·06 per cent sulphur and not more than 0·06 per cent phosphorus; having a tensile strength of not less than 34 Kgf/mm^2 and not more than 48 Kgf/mm^2 and a minimum yield stress of 21·3 Kgf/mm^2 (up to and including 1st July 1974)	10	4·5	3

SCHEDULE 2

GOODS ON WHICH TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY IS EXTENDED

Tariff heading	*Description*	Rates of Duty % *Full*	*Egypt*	*Cyprus*
(1)	(2)	(3)	(4)	(5)
29.15	Adipic acid (up to and including 2nd September 1974)	13·6	6·1	4

SCHEDULE 3

GOODS SUBJECT TO TEMPORARY REDUCTION IN IMPORT DUTY FROM 1 JUNE 1974

Tariff Heading	*Description*	*Full*	Rates of Duty % *Egypt*	*Cyprus*	*Commonwealth*
(1)	(2)	(3)	(4)	(5)	(6)
08.02 Aia)	Sweet oranges, fresh (up to and including 30th September 1974)	£0·1400 per cwt. + 1%	—	—	1

SCHEDULE 4

GOODS HITHERTO SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM DUTY UNDER THE IMPORT DUTIES (TEMPORARY REDUCTIONS AND EXEMPTIONS) (NO. 3) ORDER 1973

Tariff Heading (1)	*Description* (2)	Rates of Duty % *Full* (3)	*Egypt* (4)	*Cyprus* (5)	*Common-wealth* (6)
38.08 C	Colophony, hydrogenated, polymerised, dimerised or oxidised (up to and including 30th June 1974)	1·6	0·7	0·4	1·6

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order provides for exemption from or reductions in import duty in the case of goods specified in Schedules 1 and 4 to the Order from 3rd May 1974 and in the case of goods specified in the other Schedules from 1st June 1974 until the dates appearing in the Schedules.

There is exemption from import duties in the case of all goods in Schedules 1, 2 or 4 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 specified in column 3 of any of the Schedules, duty is reduced to that rate, instead of any higher rate which would otherwise apply.

In the case of goods qualifying for Commonwealth preference or originating in Egypt or Cyprus greater reductions in duty are available in a number of cases than those referred to above. These are shown respectively in column 6 of Schedules 3 and 4 and columns 4 and 5, of Schedules 1, 2 and 4.

SI 1974/756
ISBN 0-11-040756-3

