STATUTORY INSTRUMENTS

1975 No. 971

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 7) Order 1975

Made - - - -	*9th June* 1975
Laid before the House of Commons -	*10th June* 1975
Coming into Operation	*16th June* 1975

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. 7) Order 1975 and shall come into operation on 16th June 1975.

(2) In this Order references to a subheading are references to a 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 1975, no import duty shall be charged on goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the 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 1975, in the case of goods which fall within the subheading specified in column 1 of the Schedule hereto and are of

(a) 1958 c. 6.
(b) *See* 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 description specified in column 2 thereof, import duty shall be charged at the rate of duty shown in column 3 thereof instead of any higher rate which would otherwise apply.

(2) Paragraph 1 above shall operate without prejudice to the exemptions provided for by Article 2 above or Article 5 below or to any greater reduction provided for by Articles 4 or 6 below.

Turkey

4.—(1) Up to and including 30th June 1975, any import duty for the time being chargeable on goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof shall be charged at the rate shown in column 4 thereof if the goods originate in Turkey.

(2) For the purposes of this Article goods shall be regarded as originating 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 **(a)** or

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

Morocco, Tunisia

5.—(1) Up to and including 30th June 1975, no import duty shall be charged on goods which fall within the subheading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof if the goods originate in Morocco or Tunisia.

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

(*a*) in Morocco if they are to be so regarded under the Agreement, signed on 31st March 1969, between the European Economic Community and Morocco **(c)** and

(*b*) in Tunisia if they are to be so regarded under the Agreement, signed on 28th March 1969, between the European Economic Community and Tunisia **(d)**.

Goods qualifying for Commonwealth Preference

6. Up to and including 30th June 1975, in the case of goods qualifying for Commonwealth preference which fall within the heading specified in column 1 of the Schedule hereto and are of the description specified in column 2 thereof

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(a) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1).

(b) O.J. No. L59, 5.3.1973, p. 73.

(c) The Agreement is annexed to Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p. 1).

(d) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).

import duty shall be charged at the rate of duty shown in column 5 thereof instead of any higher rate which would otherwise apply.

Miscellaneous

7.—(1) Any description of goods 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 in the relevant heading in the Customs Tariff 1959.

(2) 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.

James A. Dunn,
M. Cocks,

9th June 1975.

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

SCHEDULE

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

Tariff Sub-heading	Description	Rates of Duty %		
		Full	Turkey	Common-wealth
(1)	(2)	(3)	(4)	(5)
ex 03.01 B.I.m)2	Mackerel, fresh, chilled or frozen, whole, headless or in pieces, intended for the processing industry	5	2	3

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 the Schedule to the Order (mackerel intended for the processing industry) as from 16th June 1975 until 30th June 1975.

There is exemption from import duties 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 (Article 2) or if they originate in Morocco or Tunisia (Article 5).

There is a reduction in duty to 2% if the goods originate in Turkey (Article 4), to 3% if the goods qualify for Commonwealth preference (Article 6) and to 5% in all other cases (Article 3).

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