STATUTORY INSTRUMENTS

1973 No. 1844

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) Order 1973

Made - - - -	*5th November* 1973
Laid before the House of Commons	*22nd November* 1973
Coming into Operation	*1st January* 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:

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) Order 1973 and shall come into operation on 1st January 1974.

(2) The Interpretation Act 1889(d) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) Up to and including 30th June 1974 or, in the case of goods specified in Schedule 1 to this Order, up to and including the date there specified in relation to the goods, any import duty for the time being chargeable on goods of a heading or subheading of the Customs Tariff 1959 specified in column 1 of Schedules 1, 2 or 3 to this Order shall not be chargeable in the case of goods of a description specified in column 2 thereof unless a rate is specified in columns 3 or 4 thereof in relation to the goods and is applicable in accordance with paragraph (2) below, in which case import duty shall be charged at that rate instead of any higher rate of duty which would otherwise apply.

(2) A rate in column 3 of Schedules 1, 2 or 3 hereto applies to goods of the relevant description which, but for this Order, would be subject to import duty at the full rate (or any other rate higher than the relevant rate in column 3) and a rate in column 4 thereof applies to goods of the relevant description which qualify for Commonwealth preference.

(3) For the purposes of classification under the Customs Tariff 1959, insofar as that depends on the rate of duty, any goods to which paragraph (1) of this Article applies shall be treated as chargeable with the same duty as if this Order had not been made.

(a) 1958 c. 6.
(b) 1972 c. 68.
(c) *See* S.I. 1970/1537 (1970 III, p. 5293).
(d) 1889 c. 63.

(4) Any entry in the second column of Schedules 1, 2 or 3 to this Order 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 of the Customs Tariff 1959.

P. L. Hawkins,
Hugh Rossi,
Two of the Lords Commissioners of Her Majesty's Treasury.

5th November 1973.

SCHEDULE 1

Tariff Heading	Description	Rates of duty Full	Cl
ex 03.01 B Im)2	Mackerel, fresh, chilled or frozen, whole, headless, or in pieces, intended for the processing industry (up to and including 14 February 1974)	8%	2%
ex 03.01 B Id)	Sardines (Clupea pilchardus Walbaum), fresh, chilled or frozen, whole of a length of 20 cm or more (up to and including 31 March 1974)	6%	—

SCHEDULE 2

Tariff Heading	Description	Rates of duty Full	C1
ex 03.01 A Ib) 1	Salmon, chilled or frozen	—	—
ex 03.01 A I(b)2	Salmon, fresh	6%	—
ex 03.01 B Ie)	Piked dog-fish (Squalus acanthias), fresh, chilled or frozen	6%	—
ex 03.01 B Ig)	Black halibut (Hippoglossus reinhardtius), fresh, chilled or frozen	6%	—
ex 03.01 B Iq)	Sardinops sagax, sardinops ocellata (pilchards), fresh, chilled or frozen, intended for the canning industry	9·2%	3·2%
ex 03.01 B Iq)	Sturgeons, fresh, chilled or frozen, intended for the processing industry	9·2%	3·2%
ex 03.02 A Ic)	Anchovies (Engraulis sp. p.) salted or in brine, in barrels or other containers of a net capacity of 10 kg or more		
	—Wet salted split	—	—
	—Other	6%	—
03.02 A Ie)	Salmon, salted or in brine, whole, headless or in pieces		
	—Wet salted split	—	—
	—Other	6%	—
ex 03.02 A If)	Sprats, salted or in brine		
	—Wet salted split	—	—
	—Other	6%	—
ex 03.02 A If)	Coalfish (gadus virens), salted or in brine, in immediate packings of a net capacity of:		
	(*a*) 47 kg to 57 kg inclusive and containing at most 50 fish halves		
	(*b*) more than 57 kg and containing at most 60 fish halves		
	—Wet salted split	2·8%	2·8%
	—Other	8·8%	2·8%
ex 03.03 B Ib)	Oysters weighing no more than 12 g each		
	1 In shell:		
	(*aa*) Of the kind Ostrea virginica:		
	11. From 1 March to 31 May	—	—
	22. From 1 June to last day of February	9%	—
	(*bb*) Of other kinds:		
	11. From 1st March to 31st May	—	—
	22. From 1st June to last day of February	18%	—
	2 Not in shell	18%	—
ex 03.03 B Ib)	Oysters of the 'crassostrea gigas' variety weighing more than 100 g each		
	1 In Shell		
	(*bb*) Of other kinds		
	11. From 1st March to 31st May	—	—
	22. From 1st June to last day of February	18%	—
	2 Not in shell	18%	—
ex 07·01 Q11	Chanterelles		
	—From 1st October to 30th April	13·6%	1·6%
	—From 1st May to 30th September	7·6%	1·6%

Tariff Heading	Description	Rates of Duty Full	Cl
ex 08.01A	Dates, in immediate packings of a net capacity not exceeding 35 kg, for repacking, under customs or equivalent administrative control, for retail sale	—	—
08.08 C	Bilberries	1·6%	1·6%
ex 08.09	Rose-hips, fresh	3%	—
ex 09.04 B I	Paprika, ground, for use in animal feeding-stuffs	6%	—
ex 16.05 A	Crabs of the 'King', 'Hanasaki', 'Kegani' and 'Queen' varieties, simply boiled in water and shelled, whether or not frozen, in packings of a net capacity of 2 kg or more, intended for the canning industry		
	—Frozen, or preserved in vinegar or airtight containers	6%	—
	—Other	18%	—
ex 16.05 B	Shrimps and prawns other than those of the Crangon variety, boiled in water and shelled, whether or not frozen, intended for the industrial manufacture of products falling within heading No. 16.05		
	—Shrimps, canned	8·5%	4%
	—Other:		
	1 Frozen, or preserved in vinegar or airtight containers	10%	4%
	2 Other	22%	4%
	—Prawns canned	8·5%	4%
	—Other	10%	4%
23.07 A	Fish or marine mammal solubles	6·8%	0·8%
ex 28.04 CIII	Tellurium powder	4·8%	—
28.51 A	Heavy hydrogen (deuterium) and compounds thereof (including heavy water); mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1:5000 in number (EURATOM)	—	—
ex 28.55 A	Phosphides of iron (ferro-phosphorus) containing 15% or more by weight of phosphorus, for use exclusively in the manufacture of refined phosphoric iron or steel	4·8%	—
ex 29.01 DVI	1,2,4,5-Tetramethylbenzene	—	—
ex 29.02 B	Dodecachloropentacyclo 5,2,1,$0^{2,6}$,$0^{3,9}$,$0^{5,8}$, decane	—	—
ex 29.03 BII	1-Nitropropane; 2-nitropropane	3·2%	3·2%
ex 29.06 BV	1,1,3-Tri-(5-tertbutyl-4-hydroxy-2-methyl-phenyl)-n-butane	13·8%	—
ex 29.06 BV	1,1,3-Tri-(5-tertbutyl-4-hydroxy-2-methyl-phenyl)-n-butane-toluene complex	—	—
ex 29.09	1,2-Epoxybutane	2.8%	2.8%
ex 29.13 AI	5-Methylhexan-2-one	2·8%	2·8%
ex 29.13 BIb)	Natural refined camphor		
	—(+)—Camphor	—	—
	—Other	4·8%	—
ex 29.13DI	3 β-Hydroxy-16α-methylpregn-5-en-20-one	16·2%	2·4%
ex 29.13 F	1,4-Naphthaquinone	—	—
ex 29.13 GII	2,3-Dichloro-1,4-naphthaquinone	17·8%	4%

Tariff Heading	Description	Rates of duty Full	Cl
ex 29.13 GII	Decachlorotetracyclodecanone	17·8%	4%
ex 29.14 AIIc)4	16∝,17∝-Epoxy-3β—hydroxypregn-5-en -20-one acetate	16·2%	2·4%
ex 29.14AIIc)4	17∝,21-Dihydroxy-16∝-methylpregna-1, 4,9(11)-triene-3,20-dione 21-acetate	3·6%	3·6%
ex 29.14AIIc)4	11∝,17,21-Trihydroxy-16∝-methyl-5∝ -pregnane-3,20-dione 21-acetate11- (toluene-4-sulphonate)	17·4%	3·6%
ex 29.14AIIc)4	17∝,21-Dihydroxy-16∝,methyl-5∝ pregn-ene-3,20-dione 21-acetate	16·2%	2·4%
ex 29.15CIII	Benzylphenyl malonate	13·8%	—
ex 29.15CIII	Benzene-1,2,4-tricarboxylic acid	13·8%	—
ex 29.15CIII	Benzene-1,2,4-tricarboxylic anhydride	—	—
29.16AIIIa)	Crude calcium tartrate	1.4%	1·4%
ex 29.16BVI	Distearyl -2 -(3 -methyl -4 -hydroxy -5 -tert-butyl)benzylmalonate	13·8%	—
ex 29.16 BVI	Pentaerythritol tetra-3-(3,5-ditertbutyl-4-hydroxyphenyl) propionate	—	—
ex 29.16BVI	Octadecyl 3-(3,5-ditertbutyl-4-hydroxy phenyl)propionate	—	—
29.25BIIa)	Ethylphenylmalonylurea (phenobarbitone) and its salts	18·2%	4·4%
ex 29.29	Podophyllinic acid 2-ethylhydrazide	16·2%	2·4%
ex 29.29	3β-Hydroxypregna-5,16-dien-20-one acetate oxime	16·2%	2·4%
ex 29.31B	Di[hydroxy-4-(1-methylbutyl)phenyl] sulphide	16·2%	2·4%
ex 29.31B	Octadecyl (4-hydroxy-3,5-dimethylbenzylthio)acetate	13·8%	—
ex 29·35Q	Diosgenin	—	—
ex 29.35Q	Esters of diosgenin	13·2%	—
ex 29.35Q	1,4-Diazabicyclo[2,2,2]octane(triethylenediamine)	3·2%	3·2%
ex 29.35Q	5-Chloro-2-(3,5-ditertbutyl-2-hydroxyphenyl)benzotriazole	—	—
ex 29.35Q	2-(6-Hydroxy-m-tolyl)benzotriazole	—	—
ex 29.36	Sulphaguanidine	13·3%	2·8%
ex 29.38BIII	Folic acid	—	—
ex 29.39CI	Serum gonadotrophin	4.8%	—
ex 29.39DII	Methylprednisolone	3·2%	3·2%
ex 29.39DII	21-Desoxy -6 -alpha -methyl -9 -alpha -fluoroprednisolone	17%	3·2%
ex 29.39DII	9-alpha-Fluoro-16beta-methylprednisolone (Betamethasone), its 21-disodium phosphate and its 17-alpha-valerate	17%	3·2%
ex 29.39DII	9 -alpha -Fluoro -16 -alpha -hydroxyprednisolone (Triamcinolone)	3·2%	3·2%
ex 29.39E	Prasterone (3-beta-hydroxyandrost-5-en-17-one)	16·2%	2·4%
ex 29.40	Bromelain	4·8%	—
29.41A	Digitalis glycosides		
	—Digitalin, digitonin, digitoxin	2·4%	2·4%
	—Other	7·2%	2·4%
ex 29·41D	Pure glycoside of squills	7·2%	2·4%
ex 29.41D	Calcium salts of sennoside A and B	7·2%	2·4%
ex 29.41D	Benzylidene-beta-D glycoside of podophyllotoxin	7·2%	2·4%

Tariff Heading	Description	Rates of duty Full	Cl
ex 29.42CVII	Alkaloids of ergot of rye and their salts, ethers, esters and other derivatives other than lysergic acid		
	—Dihydroergotamine monomesylate; ergotamine tartrate	2·4%	2·4%
	—Other	15·6%	2·4%
ex 29.42CVII	Pilocarpine hydrochloride; pilocarpine nitrate	15·6%	2·4%
ex 29.44C	Tobramycin	10·5%	—
ex 29.44C	Gentamycin and its salts		
	—Gentamycin sulphate	—	—
	—Other	10·5%	—
ex 29.44C	Amphotericins		
	—Amphotericin B	—	—
	—Other	10·5%	—
ex 29.44C	Cephradine	10·5%	—
ex 29.44C	Lincomycin	10·5%	—
ex 29.44C	Lincomycin hydrochloride	—	—
ex 29.44C	Chlorolincomycin		
	—Clindamycin hydrochloride; clindamycin 2′-palmitate hydrochloride	—	—
	—Other	10·5%	—
ex 29.44C	Nystatin	—	—
ex 29.44C	Minocyline-*mono*hydrochloride dihydrate	10·5%	—
ex 29.44 C	Spectinomycin dihydrochloride		
	—Spectinomycin dihydrochloride pentahydrate	—	—
	—Other	3·2%	—
ex 30.01 AI	Bovine livers for organotherapeutic purposes dried and powdered	6·8%	2%
ex 30.01B	Anti-tetanus immunoplasma	4·8%	—
ex 30.01B	Extracts of suprarenal glands	4·8%	—
ex 30·01B	Purified extracts of mucous membrane of swine, dried (Intrinsic factor)	6·8%	2%
ex 30.01B	Extract of liver of bovine animals	6·8%	2%
ex 30.02A	Tetanus immunoglobulin	4·8%	—
ex 32.01D	Tanning extract of eucalyptus	6·4%	1·6%
ex 32.04AIV	Dyeing extracts of logwood, of yellow woods or of red woods	4·8%	—
ex 38.07C	Pine oil	6%	1·2%
ex 38.08C	Colophony, hydrogenated, polymerized, dimerized or oxidized	6·4%	1·6%
ex 38.08C	Technical hydrogenated abietic alcohol	4·8%	—
ex 38.19K	Sintered magnesite mixed with small quantities of mineral oils	4·8%	—
ex 38.19T	Mixtures of aldehydes from lignin	4·8%	—
ex 38.19T	Mixtures of tertiary mercaptans	9%	3·6%
ex 38·19T	Crude guanin (parts of fish scales and other waste of fish, containing mineral oil, of a kind used for the manufacture of pearl essence)	4·8%	—
ex 38.19T	Crude diosgenin	4·8%	—
ex 38.19T	White mortar, non refractory, consisting of marble powder and white cement excluding coating materials used in painting and of a type used for masonry	6%	1·2%

Tariff Heading	Description	Rates of duty Full	Cl
ex 39.01CIII	Film, in rolls, of substrated poly(ethylene glycol terephthalate), for cinematography or photography (including radiography)	9·2%	3·2%
ex 39.01CIII	Waste of polyester sheets coated with tungsten compounds	6%	—
ex 39.01CVII	Polyethylene oxide having a molecular weight of not less than 15,000,000	9·2%	3·2%
ex 39.02CIII	Polysulphohaloethylenes in one of the forms mentioned in Note 3(*a*) and (*b*) to Chapter 39	8·4%	1·6%
ex 39.02CVIII	Copolymers of vinylidene chloride with vinyl chloride, containing not less than 80% by weight of vinylidene chloride, in one of the forms mentioned in Note 3(a) and (b) to Chapter 39, for the manufacture of fibres, monofil or strip.	8·4%	1·6%
ex 39.02CXIVa)	Copolymers of ethyl acrylate with chloroethylvinyl either, in one of the forms mentioned in Note 3 (b) to Chapter 39	10·8%	4·8%
ex 39.02CXIVa)	Copolymers of ethylene and maleic anhydride, slightly cross-linked and with a molecular ratio of 1:1 (viscosity 15/20,000 cp)	6%	—
ex 39.02CXIVb)	Poly (vinyl fluoride) in the form of sheets	6%	—
39.03BVa)1	Ethylcellulose (not plasticized)	1·6%	1·6%
ex 39.03BVa)2	Ethylhydroxyethyl cellulose insoluble in water	1·6%	1·6%
ex 39.05B	Rubber hydrochloride in sheets of a thickness not exceeding 0·02 mm	6%	—
ex 41.02B	Chrome tanned bovine cattle leather (including buffalo leather) in the wet blue state	7·2%	—
ex 41.03BI	Sheep and lambskin leather, except leather falling within heading No. 41.06, 41.07 or 41.08 and other than leather falling within subheading 41.03A, not further prepared than tanned	7·2%	—
41.04BI	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08 and other than leather falling within subheading 41.04A, not further prepared than tanned	7·2%	—
ex 41.05BI	Reptile skin leather, other than leather falling within subheading 41.05A, not further prepared than tanned	4·8%	—
ex 44.28C	Shingles for roofs and walls, of coniferous wood	9%	—
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	4%	1·6%
ex 48.01E	Japanese tissue (special long-fibre paper) for the manufacture of artificial sausage casings or for wrapping man-made fibres (continuous) in the course of industrial processing	10·8%	—
ex 49.11B	Microcopies on an opaque base	8·4%	—

Tariff Heading	Description	Rates of duty Full	Cl
ex 51.01A	Single yarn of polytetrafluoroethylene	7·8%	—
51.01BI	Hollow-filament yarn of regenerated textile fibres	£0·0396 per kg or 7·8% whichever is the greater	£0.0337 per kg or 6·6% whichever is the greater
ex 51.04A	Woven fabric of water soluble poly(vinyl alcohol) fibre, for machine embroidery	£0.0143 per m^2 or 10·5% whichever is the greater	£0·0121 per m^2 or 8·9% whichever is the greater
ex 54.03BIa)	Unbleached flax yarn (excluding yarn of flax tow), measuring per kg 30000 m or less (33·3 tex or more) for the manufacture of multiple or cables yarns for the footwear industry or for whipping cables	4·5%	—
ex 56.01A	Synthetic textile fibres of aromatic polyamides obtained by polycondensation of metaphenylene-diamine and isophthalic acid	£0.0330 per kg	£0·0280 per kg
ex 59.03	Bonded fibre fabrics and similar bonded yarn fabrics of aromatic polyamide manmade fibres produced by polycondensation of metaphenylenediamine and isophthalic acid		
	—Bonded fibre fabrics containing not less than 95 per cent. by weight, calculated on the dry material, of synthetic polyamide (fibres and fibrid bonding) materials which do not melt below 300° centigrade	—	—
	—Other	10·5%	8·9%
ex 59.04	Coir for the manufacture of carpets, carpeting and rugs, mats, matting and the like	6%	—
ex 59.17D	Yarn or tow of polytetrafluoroethylene fibres, bleached, impregnated, whether or not oiled	12%	10·2%
ex 81.04GI	Electrolytic maganese of a purity of at least 99·5%	—	—
ex 81.04KI	Waste and scrap of titanium	—	—
ex 81.04M	Waste and scrap of uranium depleted in U 235	—	—
ex 84.63	Forged and roughly shaped generator and turbine shafts of a weight exceeding 150 tons	4·5%	—

SCHEDULE 3

GOODS OF THE FOLLOWING DESCRIPTIONS INTENDED TO BE FITTED IN AIRCRAFT ADMITTED DUTY FREE OR BUILT WITHIN THE COMMUNITY:

Tariff Heading	Description	Rates of duty Full	Rates of duty C1
84.08A	Reaction engines	4·5%	—
84.08B	Gas turbines the following: —Turbo-propellors	4·5%	—
84.08D	Parts of reaction engines or of turbo-propellors	4·5%	—
88.03	Parts of goods falling in heading 88·02	4·2%	—

GOODS FOR USE IN THE CONSTRUCTION, REPAIR, MAINTENANCE OR CONVERSION OF THE SHIPS, BOATS OR OTHER VESSELS LISTED IN THE FOLLOWING SCHEDULE, OR FOR FITTING OUT OR EQUIPPING SUCH SHIPS, BOATS OR OTHER VESSELS:

Tariff Heading	Description	Rates of duty Full	Rates of duty C1
89.01	Ships, boats and other vessels not falling within headings Nos 89.02 to 89.05: A. Warships B. Other: 1. Sea-going vessels	—	—
89.02	Vessels specially designed for towing (tugs) or pushing other vessels: A. Tugs B. Pusher craft: 1. Sea-going	—	—
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks: A. Sea-going vessels	—	—

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1974, provides that the goods listed in the Schedules shall be subject to a reduction in or exemption from import duty up to and including 30th June 1974 or, in the case of goods listed in Schedule 1, until the earlier dates there specified.

The reduced rates of duty are lower for goods qualifying for Commonwealth preference than for goods which are subject to the full rate (or any rate higher than the reduced rate, e.g., in some cases goods of countries associated with the European Economic Community). The reductions in the case of Commonwealth preference do not affect any greater reductions and exemptions available, apart from this Order, in the case of goods of part only of the Commonwealth preference area.

Goods affected by this Order are subject to whole or partial suspension of duty in the Community's Common Customs Tariff and the exemptions and reductions in this Order are made in accordance with the United Kingdom's obligations.

SI 1973/1844
ISBN 0-11-031844-7

