STATUTORY INSTRUMENTS

1984 No. 1500

CUSTOMS AND EXCISE

The Inward Processing Relief (Amendment) Regulations 1984

Made - - - -	*17th September* 1984
Laid before Parliament	*19th September* 1984
Coming into Operation	*1st October* 1984

The Secretary of State, in exercise of the powers conferred on him by section 2(1) of the Customs and Excise Duties (General Reliefs) Act 1979(**a**) (as regards reliefs from customs duties) and of all other powers enabling him in that behalf, and the Minister of Agriculture, Fisheries and Food and the Secretary of State, being Ministers designated(**b**) for the purposes of section 2(2) of the European Communities Act 1972(**c**) (as regards relief from agricultural levies), in exercise of the powers conferred on them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Inward Processing Relief (Amendment) Regulations 1984 and shall come into operation on 1 October 1984.

2. The Inward Processing Relief Regulations 1977(**d**) shall be further amended by substituting for Schedule 2 thereto the provisions set out in the Schedule to these Regulations.

Paul Channon,
Minister for Trade,
Department of Trade and Industry.

12th September 1984.

(**a**) 1979 c.3.
(**b**) S.I. 1976/897.
(**c**) 1972 c.68.
(**d**) S.I. 1977/910, amended by S.I. 1983/877.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 17th September 1984.

Michael Jopling,
Minister of Agriculture,
Fisheries and Food.

SCHEDULE Regulation 2

SCHEDULE 2 Regulation 5(4)

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
1	ex Chapter 2	Edible meat offals	Any working or processing
2	ex 02.01	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	02.05 A	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	02.05 B	Pig fat, other than that falling within subheading 02.05A	Slaughtering and cutting swine, working or processing the meat
5	ex 03.01	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 04.01 A I	Whey	Processing fresh milk
7	ex 04.02 A I	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
8	ex 04.05 A	Unfertilized eggs	Incubation and hatching of day-old chicks
9	05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
10	05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
11	05.04	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering animals of Chapter 1
12	05.05	Fish waste	Any working or processing
13	ex 05.07 B	Powder and waste of feathers or parts of feathers	Any working or processing
14	05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Any working or processing
15	ex 05.09	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
16	ex 05.12	Powder and waste of shells	Any working or processing
17	ex 05.14	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1
18	ex 05.15 A	Shrimps' shells	Removing the shells from shrimps
19	ex 05.15 B	Heads	Slaughtering and cutting animals of Chapter 1
20	ex 05.15 B	Blood	Slaughtering animals of Chapter 1

SCHEDULE 2 *(cont.)* Regulation 5(4)

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
21	ex 05.15 B	Eggshells	Separating eggs from shells
22	ex 05.15 B	Scraps of rind	Skinning of pigmeat
23	ex 07.04	Waste from vegetables	Cutting, slicing, breaking, pulverizing and mixing goods falling within heading 07.04
24	ex 07.05 B	Waste from leguminous vegetables	Cutting, slicing, breaking and pulverizing goods falling within heading 07.05
25	ex 09.01 A	Broken coffee	Working or processing raw coffee
26	09.01 B	Husks and skins	Roasting raw coffee
27	ex 09.02 B	Tea powder	Working or processing raw tea; putting into tea-bags
28	10.06 B III	Broken rice	Working or processing of rice
29	11.02D	Grains, not otherwise worked than kibbled	Working or processing cereals
30	11.02 G	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
31	11.09	Wheat gluten, whether or not dried	Working or processing wheat
32	12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Working or processing cereals
33	15.01 A	Lard and other pig fat	Slaughtering swine
34	ex 15.02	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats, working or processing the meat
35	ex 15.04	Fish oils	Processing fish into fillets
36	ex 15.06	Other animal oils and fats	Removing fat from meat, bones or waste
37	ex 15.07 D II b)2 aa)	Maize (germ) oil	Processing maize
38	ex 15.10	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
39	15.10 A	Stearic acid	Manufacturing erucic acid
40	ex 15.11	Glycerol	Cracking or refining fats and oils of Chapter 15
41	15.17 B	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
42	ex 17.02 B II b)	Waste from the crystallization of starch sugar	Processing maize into glucose
43	17.03	Molasses	Processing sugars
44	18.02	Cocoa shells, husks, skins and waste	Any working or processing
45	21.06 A and B	Natural yeasts	Producing beer
46	ex 22.09 A	Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80% vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol or wine
47	ex Chapter 23	Residues and waste from the food industries	Any working or processing
48	ex 24.01	Ribs, stalks, waste from tobacco	Manufacturing cigarettes, cigars, cheroots or smoking tobacco; blending of tobacco
49	ex 25.26	Mica waste	Any working or processing

SCHEDULE 2 *(cont.)* Regulation 5(4)

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
50	26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
51	26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	Any working or processing
52	26.04	Other slag and ash, including kelp	Any working or processing
53	ex 27.05 bis	Gas	Carbonizing coal
54	ex 27.06	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
55	ex 27.07	First runnings and residues from Distillation	Distilling phenols
56	ex 27.11 B II	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
57	27.12 A	Crude petroleum jelly	Refining crude paraffin
58	ex 27.13 B	Other mineral waxes, whether or not coloured	Any working or processing
59	27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
60	ex 28.06	Hydrochloric acid	Manufacturing various chemical products from fluorspar, hydrogen fluoride,2,6-diisopropylaniline, and from silicon tetrachloride
61	ex 28.08	Sulphuric acid	Manufacturing sulphonamides
62	28.13 G	Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
63	ex 28.13 IJ	Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
64	ex 28.14 A II	Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
65	ex 28.28 C I	Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
66	ex 28.38 A VIII	Calcium sulphate	Processing fluorspar into hydrogen fluoride
67	ex 29.01 D I	Toluene	Manufacturing polystyrene from ethylbenzene
68	ex 29.01 D VII	Alpha-methylstyrene	Manufacturing acetone or phenol from cumene
69	29.02	Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
70	29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
71	29.04 A I	Methanol	Manufacturing fatty alcohols
72	29.08	Ethers, ether-alcohols and other products falling within heading No 29.08	Manufacturing products based on hydroquinone

SCHEDULE 2 *(cont.)* Regulation 5(4)

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
73	29.14 A II a)	Acetic acid	Manufacturing vitamins from acetic anhydride
74	ex 29.44 A	Penicillin, impure (residues from sieving)	Manufacturing medicaments
75	ex 38.07 B	Crude dipentene	Manufacturing hydroperoxide of pinene (1R,2R,4R) bornylacetate (isobornyl acetate) camphor or camphene from alpha-pinene
76	38.08 B	Rosin spirits and oils	Manufacturing rosin sodium soaps and rosin potassium
77	ex 38.19 A	Fusel oil	Producing ethyl alcohol and spirituous beverages
78	ex 38.19 X	Camphor oils	Manufacturing camphor from alphapinene
79	ex 38.19 X	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
80	ex 38.19 X	Residues of calcined gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
81	ex 38.19 X	Molasses, freed of sugar	Manufacturing citric acid from white sugar
82	ex 38.19 X	Residues from processing sorbose	Manufacturing ascorbic acid from glucose
83	ex 38.19 X	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
84	ex Chapter 39	Scrap and waste	Any working or processing
85	ex 40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
86	40.15 B	Scrap, waste and powder of hardened rubber	Any working or processing
87	41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1
88	41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	Any working or processing
89	43.02 B	Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	Manufacturing furs
90	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
91	ex 45.01	Waste cork	Any working or processing
92	47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Any working or processing
93	ex Section XI	Woven and knitted fabrics, finished, with evident faults (so-called "second choice goods")	Working and processing woven and knitted fabrics of all kinds

SCHEDULE 2 *(cont.)* Regulation 5(4)

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
94	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
95	53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Any working or processing
96	53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Any working or processing
97	ex 54.01	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
98	ex 54.02	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing
99	55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Any working or processing
100	ex 56.01	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
101	56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Any working or processing
102	ex 57.01	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
103	ex 57.02	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
104	ex 57.03	Tow and waste (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
105	ex 57.04	Waste of fibres (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
106	63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Any working or processing
107	70.01 A	Waste glass (cullet)	Any working or processing
108	71.04	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
109	71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	Any working or processing
110	ex 73.02 C	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
111	73.03	Waste and scrap metal of iron or steel	Any working or processing
112	ex 73.13 B I	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of unalloyed steel

SCHEDULE 2 *(cont.)* Regulation 5(4)

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
113	ex 73.15 B	Recoverable off-cuts from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
114	ex 73.15 B VII a) 1	Off-cuts of alloyed steel from the cutting of so-called "electrical" sheets	Manufacturing transformers from "electrical" sheets
115	ex 73.15 B VII b) 1	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
116	ex 74.01	Copper waste and scrap	Any working or processing
117	ex 75.01	Nickel waste and scrap	Any working or processing
118	76.01 B	Aluminium waste and scrap	Any working or processing
119	77.01 B	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing
120	ex 77.04 A	Beryllium waste and scrap	Any working or processing
121	78.01 B	Lead waste and scrap	Any working or processing
122	ex 78.04 A I	Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographical use from vinyl sheets and coating paper
123	79.01 B	Zinc waste and scrap	Any working or processing
124	ex 80.01	Tin waste and scrap	Any working or processing
125	ex 81.01 A	Tungsten (wolfram) waste and scrap	Any working or processing
126	ex 81.02 A II	Molybdenum waste and scrap	Any working or processing
127	ex 81.03 A	Tantalum waste and scrap	Any working or processing
128	ex 81.04	Waste and scrap of other base metals	Any working or processing

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend the Inward Processing Relief Regulations 1977 by substituting a new Schedule 2, implementing Commission Directive No. 84/444/EEC (OJ No. L245, 14.9.84 p. 28).

The Schedule contains a revised list of compensating or intermediate products which may result from specified processing operations. If such products are, with the permission of the Commissioners of Customs and Excise, put on the market the appropriate import duties and agricultural levies payable under the 1977 Regulations are those in respect of that quantity of the products which corresponds proportionally to the quantity of other compensating products exported. The relevant time for the determination of such duties and levies is normally when the products are put on the market and not when the goods were imported. The person who has been authorised to put the goods on the market may, however, request that the duty or levy shall be calculated at the rate appropriate to the imported goods.

SI 1984/1500
ISBN 0-11-047500-3

