STATUTORY INSTRUMENTS

1974 No. 2164

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 24) Order 1974

Made -18th December 1974

Laid before the House of Commons

23rd December 1974

Coming into Operation

1st January 1975

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(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. 24) Order 1974 and shall come into operation on 1st January 1975.
 - (2) In this Order:—

references to a heading are references to a heading of the Customs Tariff

"the relevant date" in relation to any goods specified in column 2 of the Schedule hereto means 31st December 1975 or, if an earlier date is there specified in relation to the goods, the date so specified.

(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 the relevant date no import duty shall be charged on goods which fall within a heading specified in column 1 of the Schedule hereto and 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) 1330 c. 0. (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 full rate

- 3.—(1) Up to and including the relevant date, in the case of goods which fall within a heading specified in column 1 of the Schedule hereto and 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 the Schedule hereto in relation to goods of a description specified in column 2 thereof, no reduction in duty applies to such goods by virtue of paragraph (1) of this Article.
- (3) Paragraph (1) above shall operate without prejudice to the exemption provided for by Article 2 above or to any exemption or greater reduction provided for by Articles 4 and 5 below.

Cyprus, Egypt

- **4.**—(1) Up to and including the relevant date, any import duty for the time being chargeable on goods which fall within a heading specified in column 1 of the Schedule hereto and 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 Cyprus;
 - (b) at the rate, if any, shown in column 5 thereof in relation to the description if the goods originate in Egypt.
 - (2) For the purposes of this Order, goods shall be regarded:
 - (a) as originating 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) and
 - (b) as originating in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(b).
- (3) If no entry appears in columns 4 or 5 of the Schedule hereto 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 Cyprus or Egypt.
- (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.

Morocco, Tunisia, Turkey

5.—(1) Subject to the provisions of paragraph (2) of this Article, up to and including the relevant date, no import duty shall be charged on goods which fall within a heading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof if the goods originate in Morocco, Tunisia or Turkey.

⁽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 Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973,

- (2) The exemptions provided for by paragraph (1) of this Article shall not apply to goods which are of a description specified in column 2 of the Schedule hereto followed by the letters "ECSC".
 - (3) 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 31st March 1969, between the European Economic Community and Morocco(a),
 - (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(b) and
 - (c) 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(c) or
 - (ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73(d).

Miscellaneous

- **6.**—(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.

18th December 1974.

James A. Dunn,
M. Cocks,
Two of the Lords Commissioners
of Her Majesty's Treasury

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

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

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

⁽d) O.J. No. L59, 5.3.1973, p. 73.

(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 of Egypt or Cyprus as such)

Goods Subject to Temporary Reduction in or Exemption from Import Duty

SCHEDULE

Tariff Heading (1)	Description (2)	Ra Full (3)	tes of Duty Cyprus (4)	Egypt (5)
28.33	Sodium bromide containing not more than 0.50 per cent. by weight of chlorides expressed as Cl (up to and including 31st March 1975)	12	3.6	5.4
29.04	n-Hexadecan-1-ol	15.8	4.7	7·1
29.25	NN-Diethyl-m-toluamide	13.6	4	6·1
29.44	Erythromycin (up to and including 30th June 1975)	8	2·4	3.6
39.03	Regenerated cellulose in the form of sheets not exceeding 430 millimetres by 1,020 millimetres in size, 18 grammes per square metre in weight or 12 micrometres in thickness (up to and including 3rd March 1975)		5·5	8.2
73.10	Bars and rods of iron or steel, not further worked than hot-rolled or extruded, in straight lengths and having a rectangular cross-section of which the width is not less than 10 millimetres nor more than 210 millimetres and the thickness is not less than 6 millimetres (ECSC) (up to and including 31st March 1975)	6		
	Bars and rods of iron or steel, not further worked than hot-rolled or extruded, in straight lengths or in coils, of circular, square or hexagonal cross-section, and of which the greatest cross-sectional dimension does not exceed 165 millimetres (ECSC) (up to and including 31st March 1975)	6		_
73.11	Angles, shapes and sections of iron or steel, not further worked than hot-rolled or extruded, and not clad, in the case of I, U, H and Z sections the distance between the			

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Tariff		Rates of Duty %		
Heading (1)	Description (2)	Full (3)	Cyprus (4)	Egypt (5)
	outer surfaces of the two parallel planes is to be not less than 70 millimetres, in the case of angles the outer length of the leg or of the longest leg is to be not less than 70 millimetres and in all other cases the greatest dimension of the cross-section is to be not less than 70 millimetres —drilled, punched or otherwise fabricated (ECSC) —other (ECSC) (up to and including 31st March 1975)	6 6	— —	
73.12	"Electrical" hoop and strip of iron or steel, cold-rolled, whether or not varnished, but not otherwise surface-treated or worked; of a thickness of less than 3 millimetres: With a watt-loss, regardless of thickness, of 0.75 watt or less	ı	1·4% + wig of 0·9% or £0.6613	2·1% + wig of 1·4% or £0.9921
	—Other (up to and including 31st March 1975)	_	per tonne 1·4% + wig of 0·9% or £0·6613 per tonne	per tonne 2·1% + wig of 1·4% or £0·9921 per tonne
73.14	Iron or steel wire, galvanised or coated with polyvinyl chloride; of circular cross-section and having a diameter of not less than 0·3 millimetre and not more than 5·0 millimetres, containing not more than 0·2 per cent. by weight of carbon and not less than 0·1 per cent. and not more than 0·4 per cent. by weight of manganese; having a tensile strength not greater than 55 kg/mm² (up to and including 31st January 1975)	8	2·4	3.6
	Iron or steel wire, galvanised or coated with polyvinyl chloride; of circular cross-section and having a diameter of not less than 0.6 millimetre and not more than 1.25 millimetres, containing not more than 0.2 per cent. by weight of carbon and not less than 0.1 per cent. and not more than 0.4 per cent. by weight of manganese; having a tensile strength not greater than 55 kg/mm² (up to and including 31st March 1975)	8	2-4	3.6

Tariff Heading (1)	Description (2)	Full (3)	tes of Duty Cyprus (4)	Egypt (5)
73.15	Alloy steel bars, containing not less than 0.40 per cent. and not more than 0.70 per cent. by weight of nickel; not less than 0.40 per cent. and not more than 0.60 per cent. by weight of chromium; not less than 0.20 per cent. and not more than 0.30 per cent. by weight of molybdenum as the major alloying elements; being not less than 76 millimetres and not more than 215 millimetres in diameter and not less than 5 metres and not more than 8 metres in length —not further worked than forged —not further worked than hot rolled or extruded (ECSC) —not further worked than cold-formed or cold-finished (up to and including 31st March 1975)	7 6 —	2·1 — 1·4% + wig of 0·9% or £0·6613 per tonne	3·1 — 2·1% + wig of 1·4% or £0·9921 per tonne
	Alloy steel bars, containing not less than 0.90 per cent. and not more than 1.20 per cent. by weight of nickel; not less than 0.30 per cent. and not more than 0.60 per cent. by weight of chromium; not less than 0.20 per cent. and not more than 0.30 per cent. by weight of molybdenum as the major alloying elements; being not less than 76 millimetres and not more than 215 millimetres in diameter and not less than 5 metres and not more than 8 metres in length —not further worked than forged —not further worked than forged mot further worked than coldformed or cold-finished (up to and including 31st March 1975)	7 6 —	2·1 1·4% + wig of 0·9% or £0·6613 per tonne	3·1 2·1% + wig of 1·4% or £0·9921 per tonne
	Alloy steel bars, containing not less than 0.90 per cent. and not more than 1.20 per cent. by weight of carbon; not less than 1.30 per cent. and not more than 1.60 per cent. by weight of chromium as the major alloying elements; being not less than 76 millimetres and not more than 215 millimetres in diameter and not less than 5 metres			

Tariff	Description (2)	Rates of Duty %		
Heading (1)		Full (3)	Cyprus (4)	Egypt (5)
73.15 (continued)	and not more than 8 metres in length			
	—not further worked than forged —not further worked than hot	7 6	2.1	3.1
	rolled or extruded (ECSC) —not further worked than cold- formed or cold-finished (up to and including 31st March 1975)		1·4% + wig of 0·9% or £0·6613 per tonne	2·1 % + wig o 1·4% of £0·992 per tonno
	Alloy steel billets, containing not less than 0.50 per cent. nor more than 0.60 per cent. by weight of carbon, not less than 0.70 per cent. nor more than 1.00 per cent. by weight of manganese and not less than 1.50 per cent. not more than 2.00 per cent. by weight of silicon as the alloying elements; having a cross-section of which neither width nor thickness is less than 55 millimetres nor more than 80 millimetres —forged —other than forged (ECSC) (up to and including 31st March 1975)	5 4	1.5	2.2
	Bars and rods of alloy steel, not further worked than hot-rolled or extruded and in coils, having a circular, square or hexagonal cross-section of which no cross-sectional dimension exceeds 46 millimetres and containing either (a) not less than 0·10 per cent. lead; or (b) not less than 0·10 per cent. sulphur as the major alloying element other than carbon			
	—wire rod (ECSC) —other (ECSC)	7 6		
	(up to and including 31st March 1975)	-		
	Bars and rods of alloy steel, not further worked than hot-rolled or extruded and in straight lengths, having a circular, square or hexag- onal cross-section of which no	. * .		
	cross-sectional dimension exceeds 156 millimetres and containing either (a) not less than 0·10 per cent. lead; or (b) not less than 0·10 per cent. sulphur as the major alloying element other than carbon wire red (ECSC)	7		
	—wire rod (ECSC) —other (ECSC) (up to and including 31st March 1975)	6		

Tariff Heading (1)	Description (2)	Ra Full (3)	tes of Duty Cyprus (4)	Egypt (5)
73.15 (continued)	Billets of high carbon steel —other than forged (ECSC) (up to and including 31st March 1975)	4		
	Cold-rolled steel strip, with dressed edges, in coils, the strip being not less than 0·002 inch nor more than 0·040 inch in thickness and not less than ½ inch nor more than 4 inches in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel and being of a tensile strength of not less than 120 tons per square inch (up to and including 30th June 1975)	-	1·4% wig of 0·9% or £0·6613 per tonne	2·1% wig of 1·4% or £0·9921 per tonne
73.18	Longitudinally welded mild steel tubes, of circular cross-section and with the ends plain or threaded and/or socketed; in lengths of not less than 4 metres and not more than 7 metres and having apart from any threading or socket, the dimensions, in millimetres, specified in any one of the lines (a) to (i) below Outside Diameter Wall Thickness not not not not less more less more than than than than (a) 21-0 22-0 2-25 3-60 (b) 26-0 27-5 2-25 3-60 (c) 33-0 34-5 2-76 4-50 (d) 41-5 44-5 2-76 4-50 (e) 47-5 49-5 2-76 4-50 (f) 59-0 61-5 3-10 4-90 (g) 75-0 77-0 3-10 4-90 (g) 75-0 77-0 3-10 4-90 (h) 87-5 90-0 3-44 5-40 (i) 112-5 115-5 3-82 5-90 (up to and including 3rd March March 1975)	10	3	4.5
	Longitudinally welded steel tubes of circular cross-section and 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		3	4.5

Tariff	_	Rates of Duty %		
Heading (1)	Description (2)	Full (3)	Cyprus (4)	Egypt (5)
73.18 (continued)	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 3rd March 1975)			
73.19	Cast mild steel bends, with an outside diameter of not less than 500 millimetres and not more than 1150 millimetres and a wall thickness of not less than 20 millimetres and not more than 40 millimetres (up to and including 30th April 1975)	10	3	4.5
	Longitudinally double welded line- pipe in lengths of not less than 9.5 metres and not more than 14.5 metres with an outside dia- meter of not less than 850 milli- metres and not more than 1,000 millimetres supplied in two wall thicknesses of, (a) not less than 16 millimetres and not more than 23 millimetres and (b) not less than 23 millimetres and not more than 27 millimetres (up to and including 1st September 1975)	10	3	4.5

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 as from 1st January 1975 until 31st December 1975 or such earlier date as is there specified in relation to particular goods.

There is exemption from import duties in the case of all goods in the Schedule 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 the Schedule, duty is reduced to that rate instead of any higher rate which would otherwise apply.

If the goods originate in Cyprus or Egypt greater reductions in duty are available than those referred to above, such reductions being shown in column 4 (Cyprus) and column 5 (Egypt) of the Schedule.

Except for goods whose description in the Schedule is followed by the letters "ECSC" there is exemption from import duties in the case of goods specified in the Schedule originating in Morocco, Tunisia or Turkey.

SI 1974/2164 ISBN 0-11-042164-7

