
 S T A T U T O R Y I N S T R U M E N T S

1975 No. 86

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 2) Order 1975**

Made - - - - - 23rd January 1975

Laid before the House of Commons 11th February 1975

Coming into Operation 4th March 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. 2) Order 1975 and shall come into operation on 4th March 1975.

(2) In this Order—

references to a heading are references to a heading of the Customs Tariff 1959 and

“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) 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. L.42, 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 and, if the entry "free" appears in the said column 3 in relation to them, no import duty shall be charged.

(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 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 exemptions provided for by Article 2 above or Article 5 below or to any greater reduction provided for by Article 4 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) 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) 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, p. 1).

- (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(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).

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.

23rd January 1975.

M. Cocks,
Donald R. Coleman,
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, p. 1).
(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)

GOODS SUBJECT TO TEMPORARY REDUCTION IN OR EXEMPTION FROM IMPORT DUTY

SCHEDULE

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
29.25	Paracetamol (up to and including 30th June 1975)	13.6	4	6.1
29.36	Toluenesulphonamide, mixed isomers, containing not less than 75 per cent. by weight and not more than 85 per cent. by weight of toluene-4-sulphonamide	11.2	3.3	5
48.05	Tissue paper, creped, white, wood-free, two ply, weighing not less than 16 grammes per square metre per ply and not more than 19 grammes per square metre per ply, in reels not less than 18 centimetres in width (up to and including 30th June 1975)	13	3.9	5.8
85.01	Rotors, unwound, being parts of electric motors and weighing not less than 0.33 kilogramme and not more than 1.82 kilogrammes (up to and including 30th June 1975)	—	1.6	2.5
	Stators, wound, being parts of electric motors and weighing not less than 1.35 kilogrammes and not more than 6.80 kilogrammes (up to and including 30th June 1975)	6	1.8	2.7
85.15	The following apparatus for use in aircraft:			
	(a) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz;	10	3	4.5
	(b) distance measuring apparatus for determining the slant range from aircraft to ground transponder and operating within the frequency range of 960 MHz to 1,215 MHz;	10	3	4.5
	(c) panel-mounted secondary surveillance radar transponder apparatus, operating within a 12 or 24 volt electrical power system, having an integral control panel and capable of interrogation at a frequency of 1,030 MHz on each of the modes A and C and replying on these modes at a frequency of 1,090 MHz	10	3	4.5
	(d) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS/G.PATH);	10	3	4.5

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Cyprus (4)	Egypt (5)
88.02	(e) very high frequency communication apparatus (VHF/COM) (transmitters, receivers, or combined transmitter/receivers) covering a frequency band of at least 118 to 135.95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;			
	—transmitters	7	2.1	3.1
	—transmitter-receivers	11	3.3	4.9
	—receivers, whether or not combined with a sound recorder or reproducer	—	4.2	6.3
	(f) apparatus combining the functions and capabilities of any of the apparatus specified in (d) and (e) above but excluding apparatus combining any of those functions and capabilities with any other function or capability;	10	3	4.5
being apparatus of a type approved by the Civil Aviation Authority, at the date of this Order, under Article 14(5) of the Air Navigation Order 1972, for use in aircraft of not more than 5,700 kilogrammes maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft (up to and including 30th April 1975)				
Aircraft having an unladen weight of not less than 100,000 kilogrammes and of not more than 127,000 kilogrammes with two engines mounted under the wings and one engine mounted in the rear fuselage of the type known as L 1011-1 (TriStar) manufactured by Lockheed Aircraft Corporation, Burbank, California, U.S.A.	FREE	—	—	

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 4th March 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 and where "free" appears in column 3 in relation to the goods, they are exempt from duty whatever their origin.

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.

In the case of goods in the Schedule originating in Morocco, Tunisia or Turkey there is exemption from duty.

As regards the exemption for equipment for use in aircraft under heading 85.15, apparatus of a type approved by the Civil Aviation Authority is listed in Civil Aviation Publication CAP 208, Airborne Radio Apparatus Volume 2, published by Her Majesty's Stationery Office. This publication is subject to amendment, and confirmation that apparatus is of a type approved at the date of this Order should be obtained from the Civil Aviation Authority, Controllerate of National Air Traffic Services, Tels N2s(c), 19/29 Woburn Place, London, WC1H 0LX.

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