

1976 No. 1568

CUSTOMS AND EXCISE

**The Import Duties (Temporary Reductions and Exemptions)
(No. 21) Order 1976**

Made - - - - - 24th September 1976

Laid before the House of Commons 24th September 1976

Coming into Operation - - - 25th September 1976

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 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:—

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 21) Order 1976 and shall come into operation on 25th September 1976.

(2) In this Order a reference to a subheading is a reference 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.

The full rate

2.—(1) Up to and including 31st December 1976, in the case of goods which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof import duty shall be charged at the rate shown in column 3 thereof in relation to the goods instead of any higher rate which would otherwise apply.

(2) Paragraph (1) above shall operate without prejudice to any greater reductions provided for by Articles 3 and 4 below.

The Commonwealth preference area

3. Up to and including 31st December 1976, in the case of goods qualifying for Commonwealth preference which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof import duty shall be charged at the rate shown in column 4 thereof in relation to the goods, instead of any higher rate which would otherwise apply.

(a) 1958 c. 6.

(c) See S.I. 1970/1537 (1970 III, p. 5293).

(b) 1972 c. 68.

(d) 1889 c. 63.

Algeria, Morocco and Tunisia

4.—(1) Up to and including 31st December 1976, any import duty for the time being chargeable on goods which fall within a subheading specified in column 1 of the Schedule hereto and are of a description specified in column 2 thereof shall be charged at the rate shown in column 5 thereof in relation to the description if the goods originate in Algeria, Morocco or Tunisia.

- (2) For the purposes of this Article goods shall be regarded as originating:
- (a) in Algeria if they are to be so regarded under the Interim Agreement, signed on 26th April 1976, between the European Economic Community and Algeria(a);
 - (b) in Morocco if they are to be so regarded under the Interim Agreement, signed on 27th April 1976, between the European Economic Community and Morocco(b);
 - (c) in Tunisia if they are to be so regarded under the Interim Agreement, signed on 25th April 1976, between the European Economic Community and Tunisia(c).

Miscellaneous

5.—(1) Articles 3 and 4 above shall operate without prejudice to any reliefs from import duty to which any goods therein referred to may be entitled as goods of developing countries or of a particular country or area or otherwise.

(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.

(3) Where any import duty for the time being chargeable on any goods has been reduced by a directly applicable Community provision the import duty shall, to the extent of that reduction, not be regarded as reduced by virtue of this Order and to that extent this Order shall be treated as merely indicative that the import duty payable in respect of the goods has been reduced.

*T. E. Graham,
David Stoddart,*

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

24th September 1976.

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- (a) The Agreement is annexed to Regulation (EEC) 1287/76 (O.J. No. L141, 28.5.76).
 - (b) The Agreement is annexed to Regulation (EEC) 1288/76 (O.J. No. L141, 28.5.76).
 - (c) The Agreement is annexed to Regulation (EEC) 1289/76 (O.J. No. L141, 28.5.76).

SCHEDULE

Tariff Heading (1)	Description (2)	Rates of Duty %		
		Full (3)	Commonwealth (4)	Algeria, Morocco, Tunisia (5)
20.02 G.II.a)	Beans in pod, in airtight containers	15·6	9·6	12·4
b)	Beans in pod, other than in airtight containers	13·6	9·6	10·8

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for reduction in import duty in the case of certain preserved beans in pod as from 25th September 1976 to 31st December 1976.

Import duty is reduced to the rate specified in column 3 of the Schedule instead of any higher rate which would otherwise apply, without prejudice to the cases mentioned in the following paragraph, and in the case of goods of the Commonwealth Preference Area a reduction to a lower rate of import duty is available, such reduced rate being shown in column 4.

In the case of the goods in the Schedule originating in Algeria, Morocco or Tunisia reduction to a lower rate of import duty is made in accordance with the Agreements between the European Economic Community and those countries, such reduced rate being shown in column 5 of the Schedule.

The goods specified in the Schedule to this Order are subject to partial suspension of duty in the Common Customs Tariff of the European Economic Community and the reductions in relation to those goods are made in accordance with the United Kingdom's Community obligations.

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