

1973 No. 2218

CUSTOMS AND EXCISE

The Import Duties (Developing Countries) (No. 3) Order 1973

<i>Made - - - -</i>	<i>20th December 1973</i>
<i>Laid before the House of Commons</i>	<i>31st December 1973</i>
<i>Coming into Operation</i>	<i>1st January 1974</i>

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 1 of the Finance Act 1971(a) and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State (b), hereby make the following Order:

1.—(1) This Order may be cited as the Import Duties (Developing Countries) (No. 3) Order 1973 and shall come into operation on 1st January 1974.

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

2.—(1) Articles 3 and 4 of this Order shall have effect only in relation to goods of a country specified in Part I of Schedules 1 or 2 to this Order which are consigned to the United Kingdom—

- (a) from a place in that country; or
- (b) in the case of goods of a country specified in column 1 of Part II of those Schedules, from the place or places specified in relation to that country in column 2 of Part II of those Schedules; or
- (c) from an exhibition held at a place which is outside that country but to which the goods had been consigned for the purpose of being exhibited at the exhibition.

(2) In sub-paragraph (1)(c) above "exhibition" means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display, other than an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of goods foreign to the country where the exhibition is held.

3.—(1) Up to and including 31st December 1974, any import duty for the time being chargeable on goods of any heading or subheading of the Customs Tariff 1959 specified in Part III of Schedule 1 hereto which are goods of a country named in Part I of that Schedule shall be chargeable at the "C1" rate instead of any higher rate which would otherwise apply.

(2) For the purposes of paragraph (1) above, the "C 1 rate" in relation to any heading or subheading means the rate, if any, shown in relation to the heading or subheading prefixed by "C 1" or with no prefix, as the case may be, in

(a) 1971 c. 68.
(c) 1889 c. 63.

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

column 5 of Schedule I to the Import Duties (General) (No. 8) Order 1973(a) (which sets out the Customs Tariff 1959) as amended by the Import Duties (General) (No. 9) Order 1973(b).

(3) Up to and including 31st December 1974, any import duty for the time being chargeable on goods of any heading or subheading of the Customs Tariff 1959 specified in column 1 of Part IV of Schedule 1 hereto which are goods of a country named in the said Part I of that Schedule shall be chargeable at the rate specified in relation to the heading or subheading in column 2 of the said Part IV instead of any higher rate which would otherwise apply.

4.—(1) Up to and including 31st January 1975 no import duty shall be chargeable on goods of a heading or subheading of the Customs Tariff 1959 specified in Part III of Schedule 2 hereto which are goods of a country specified in Part I of that Schedule.

(2) Up to and including 31st January 1975, any import duty for the time being chargeable on goods of any heading or subheading of the Customs Tariff 1959 specified in column 1 of Part IV of Schedule 2 hereto which are goods of a country named in the said Part I of that Schedule shall be chargeable at the rate specified in relation to the heading or subheading in column 2 of the said Part IV instead of any higher rate which would otherwise apply.

Hamish Gray,
John Stradling Thomas,
Two of the Lords Commissioners
of Her Majesty's Treasury.

20th December 1973.

SCHEDULE 1

PART I

Independent States

The Kingdom of Afghanistan	The Republic of Liberia
The Democratic and Popular Republic of Algeria	The Libyan Arab Republic
The Argentine Republic	Malaysia
The State of Bahrain	The Republic of Maldives
The People's Republic of Bangladesh	Malta G.C.
The Republic of Bolivia	The United Mexican States
The Federative Republic of Brazil	The Kingdom of Morocco
The Union of Burma	The Republic of Nauru
The Republic of Chile	The Kingdom of Nepal
The Republic of Colombia	The Republic of Nicaragua
The Republic of Costa Rica	The Republic of Pakistan
The Republic of Cyprus	The Republic of Panama
The Dominican Republic	The Republic of Paraguay
The Republic of Ecuador	The Republic of Peru
The Arab Republic of Egypt	The Republic of the Philippines
The Republic of El Salvador	The State of Qatar
The Republic of Equatorial Guinea	Ras-al-Khaimah
The Empire of Ethiopia	The Kingdom of Saudi Arabia
The Republic of Guatemala	The Republic of Singapore
The Republic of Guinea	Sri Lanka
The Republic of Haiti	The Democratic Republic of the Sudan
The Republic of India	The Syrian Arab Republic
The Republic of Indonesia	The Kingdom of Thailand
The Empire of Iran	The Tunisian Republic
The Republic of Iraq	The United Arab Emirates
The Hashemite Kingdom of Jordan	The Oriental Republic of Uruguay
The Khmer Republic	The Republic of Venezuela
The Republic of Korea	The Republic of Viet-Nam
The State of Kuwait	The People's Democratic Republic of Yemen
The Kingdom of Laos	The Yemen Arab Republic
The Lebanese Republic	The Socialist Federal Republic of Yugoslavia

Dependent Territories, Associated States and States whose external relations are conducted by third countries

Angola	Gibraltar
Australian Antarctic Territory	Heard Island and McDonald Islands
Cape Verde Islands	Hong Kong
Christmas Island	Macao
Cocos (Keeling) Islands	Mozambique
Corn Islands and Swan Islands	Norfolk Island
French Polynesia	
Overseas Territories of New Zealand, namely: Niue Island, Tokelau Islands, Ross Dependency and the Cook Islands	
Pacific Islands administered by the United States of America, namely: Guam, American Samoa (comprising Swain Island), Midway Islands, Johnston Island, Sand Island, Baker, Howland and Jarvis Islands, Wake Island and Johnson Atoll and Kingman Reef; and the following mandated islands—the Carolines, the Marianas, and the Marshall Islands	
Portuguese Guinea	Spanish Territory in Africa (Sahara)
Portuguese Timor	Territory of New Guinea
Principe and Sao Tome Islands	Virgin Islands (United States of America)

SCHEDULE 1

PART II

PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

Country of Origin	Port of Consignment
1	2
The Kingdom of Afghanistan The Republic of Bolivia	Karachi, Bandar Abbas Arica and Antofagasta (Chile), Matarani and Mollendo, Rosario (Argentina)
The Kingdom of Laos The Kingdom of Nepal The Republic of Paraguay	Bangkok Calcutta Buenos Aires, Paranagua, Antofagasta (Chile)

SCHEDULE 1

PART III

02.06 A	08.03 B
C.I.a)	08.04 B.I.a)
C.I.b)2	B.II.a)
C.II.b)	08.11 A
C.II.c)	B.III
05.08 B	B.IV.b)
07.03 D.I	D.II nuts, other than coconuts, brazil nuts and cashew nuts
E.III	D.IV.c)2
F	D.VII excluding dates, bananas, avocados, mangoes, guavas, mangosteens and quinces
07.04 B.III	08.12 A
B.V	F.I.b)
B.VI.a)2	F.II.b)
B.VI.b)2	G.II excluding tamarind pods
07.05 A.I.b)1	09.01 A.II
A.I.c)	C.I
A.I.d)	09.10 A.II.b)
A.II	B.II
A.III	C.I.b)
B.I.c)1	C.II
B.I.d)	D
B.I.e)	E
B.II	F
B.III	11.08 B
07.06 B.II.a)	12.02
08.01 B.II	12.05 A
C.II	13.03 A.I
D.II	A.II.b)
F.II	A.VIII.b)2
G.II.b)	B
H.II	C.III
08.02 A.II.a)2	15.10 B
A.II.b)2	D.I.a)
B.II	D.I.b)
C.II	D.II
D.II	
E.II	

- 15.13
- 15.16 A.II
- 16.02 B.III.b)1.aa
B.III.b)1.bb.22
- 16.03 A.II
A.III
- 16.04 C.II.a)
E.II
F.II
- 18.06 except 18.06 A.I
A.II
A.III
- Chapter 19 except 19.02
19.04
19.05
19.06
19.07
19.08 A
- 20.01 A
ex B.II (gherkins, cucumbers, "mixed pickles" and sweet peppers)
- 20.02 B
C.I
C.II.a)2
C.II.b)
F.II
G.II.a)2
G.II.b)2
H.I.a)2
H.I.d)
H.II.c)
- 20.04 A
B.I.a)
B.I.c) excluding dates, bananas, coconuts, brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens
B.II.a)
B.II.c) excluding dates, bananas, coconuts, brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens
- 20.06 B.II.a)7.ff nuts, other than coconuts, brazil nuts and cashew nuts
B.II.a)7.gg)33
B.II.a)7.ijij)22 excluding dates, bananas, avocados, mangoes, guavas, mangosteens and tamarind (pods, pulp)
B.II.a)8.aa)33
B.II.a)8.bb)22
B.II.b)7.ff nuts, other than coconuts, brazil nuts and cashew nuts
B.II.b)7.gg
B.II.b)7.ijij)22 excluding dates, bananas, avocados, mangoes, guavas and mangosteens
B.II.b)8.aa)33
B.II.b)8.bb)22
B.II.c)1.cc)77 nuts, other than coconuts, brazil nuts and cashew nuts
B.II.c)1.cc)88.ccc)
B.II.c)1.cc)1212.bbb) excluding dates, bananas, avocados, mangoes, guavas and mango-steens
B.II.c)1.dd)33
B.II.c)2.hh nuts, other than coconuts, brazil nuts and cashew nuts
B.II.c)2.ijij)33
B.II.c)2.qq)22 excluding dates, bananas, avocados, mangoes, guavas and mangosteens
- 20.07 A.I
A.II.a)2
A.II.c)1.bb)
A.II.b)2.bb)
A.III.a)1.aa)22
A.III.a)1.bb)11
A.III.a)1.bb)22
A.III.a)2
A.III.a)4 excluding dates, bananas, avocados, coconuts, brazil nuts, cashew nuts, mangoes, guavas and mango-steens
A.III.b)1.aa)
A.III.b)1.bb)
A.III.b)1.dd) excluding dates, bananas, avocados, coconuts, brazil nuts, cashew nuts, mangoes, guavas and mangosteens
A.III.b)2.aa)11.bbb
A.III.b)2.aa)22.aaa
A.III.b)2.aa)22.bbb)
A.III.b)2.bb)
A.III.b)2.dd) excluding dates, bananas, avocados, coconuts, brazil nuts, cashew nuts, mangoes, guavas and mango-steens
B.I.a)1
B.I.a)3
B.I.b)1
B.I.b)4
B.II.a)1.bb)
ex B.II.a)3.aa)11.bbb) lemon juice
B.II.a)4
B.II.a)5
ex B.II.a)6.aa)22—apricot and peach juice
ex B.II.a)6.bb)22—apricot and peach juice
B.II.a)7.aa)11
B.II.a)7.aa)22

B.II.a)7.bb)—mixtures containing either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	C.II.a)2 C.II.b)2 C.III.a)2 C.III.b)2
B.II.b)1.aa)	27.15
B.II.b)1.bb)22	28.04 C.V.a
B.II.b)3.aa)	28.05
B.II.b)3.bb)22	28.20 A
B.II.b)5	29.04 C.II
B.II.b)6	C.III
B.II.b)7.aa)22—apricot and peach	31.01
B.II.b)7.bb)22—apricot and peach	32.01
B.II.b)7.cc)22—apricot and peach	35.01 B
B.II.b)8.aa)	35.02 A
B.II.b)8.bb) mixtures containing either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	35.05
	38.12 A.I
	40.01
21.01 A.I	ex 41.02 B.I goods of this subheading not further prepared than tanned
B.I	
21.02 ex A.I—extracts of coffee	41.03 B.I
ex A.II—preparations with a basis of extracts of coffee	41.04 B.I
	41.05 B.I
21.04 A	44.01
21.04 ex B—sauces with a vegetable oil basis	44.02
	44.03
21.05 B.II.b)	44.04
21.07 except 21.07 A	45.01
F.I.a) ex 1—palm tree cores	50.03 B.II.b)
22.01 B.I	55.01 B
22.02 B.I	55.02 B
B.II	55.04 B
22.04	57.02 B
22.10	57.03 B.II
23.01 A.I	57.04 A
23.03 A.II	B.II.b)
B.I.b)	57.06 B
B.II	57.07 A.II
23.06 A.I	B.II
A.II.c)	57.10 A.I.b)
Chapter 25 except 25.22	A.II.b)
25.23	A.III.b)
25.31 A	B.II
27.03 A	57.11 B
27.05 (bis)	ex 58.01 C.I.b) goods of these sub-headings of jute or other textile bast fibre of headings 57.03 or coir
27.10 B.I.b)1	ex 58.01 C.II.c)
B.I.b)2	ex 58.02 A.I.a)
B.II.b)	
C.I.a)2	
C.I.b)2	

ex 58.02 A.I.b)3	78.01 A.I
ex 58.02 A.II.c)	A.II.a)1
62.03 A.I.b)2	A.II.a)2
A.II.a)2	A.II.b)
A.II.b)2	79.01 A.II.a)
A.II.c)2	A.II.b)
B.II.b) (other than of cotton fabric)	79.03 B
71.05 A.I	81.01 A
A.II	81.02 A
71.07 A.I	81.03 A
A.II	81.04 A.I
71.09 A.I	B.I.a)
B.I	B.I.b)
73.01 A	C.I.a)
B.I	C.I.b)
B.II	D.I
C.I	E.I.a)
C.II	E.I.b)
D.I.a)	F.I.a)
D.I.b)	F.I.b)
D.II.a)	G.I.a)
D.II.b)	G.I.b)
D.II.c)	G.I.c)
D.II.d)	G.I.d)
D.II.e)2	H.I.a)
73.02	H.I.b)
73.03	IJ.I.a)
73.05 B.I	IJ.I.b)1
B.II	IJ.I.b)2
73.06	K.I.a)
73.15 A.I.b)1	K.I.b)
B.I.b)1	L.I
74.01 A	N.I.a)
B.II	N.I.b)
75.01 B.II	O.I.a)
76.01 A.I.a)	O.I.b)
A.I.b)	P.I.a)
A.II	P.I.b)
77.01 A.I	Q.I.a)
A.II	Q.I.b)
B.I	R.I
	ex 84.63—forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators or turbines

SCHEDULE 1

PART IV

1	2	1	2
16.03 A.I	3%		
16.04 E.I	12%		
50.03 B.I.a)	—		
B.II.a)	—		
55.04 A	0.6%		
57.03 B.I	—		
57.04 B.II.a)	—		
57.06 A	3.2%		
57.07 A.I	—		
B.I	2%		
57.10 A.I.a)	8%	ex 58.01 C.I.a)	4.8%
A.II.a)	7.6%		
A.III.a)	6%	ex 58.01 C.II.a)	4.8%
B.I	8.8%	ex 58.01 C.II.b)	4.8%
57.11 A	4%	ex 58.02 A.I.b)1	9.2%
62.03 A.I.b)1	3.2%	ex 58.02 A.I.b)2	9.2%
A.II.a)1	8%		
A.II.b)1	7.6%	ex 58.02 A.II.a)	8%
A.II.c)1	6%		
B.II.a)	5.2%	ex 58.02 A.II.b)	8%
(other than of cotton fabric)		goods of these sub-headings of jute or other textile bast fibre of heading 57.03 or coir	
63.02 A	—	ex 59.04 goods of this subheading of coir	5.2%

SCHEDULE 2

PART I

French Territories of the Afars and Issas	Republic of the Ivory Coast
Anglo-French Condominium of the New Hebrides	Jamaica
Associated States in the Caribbean:	Kenya
Antigua, Dominica, Grenada, St. Lucia, St. Vincent, St. Kitts-Nevis-Anguilla	Lesotho
The Bahamas	Malagasy Republic
Barbados	Malawi
Bermuda	Republic of Mali
Botswana	Islamic Republic of Mauretania
British Antarctic Territory	Mauritius
British Honduras	Montserrat
British Indian Ocean Territory	Netherlands Antilles
British Solomon Islands	New Caledonia and Dependencies
British Virgin Islands	Republic of Niger
Brunei	Nigeria
Republic of Burundi	Papua-New Guinea
Federal Republic of the Cameroon	Pitcairn
Cayman Islands	Republic of Rwanda
Central African Republic	Republic of Senegal
Central and Southern Line Islands	The Seychelles
Republic of Chad	Sierra Leone
Comoro Archipelago	Somali Democratic Republic
People's Republic of the Congo (Brazzaville)	St. Helena and Dependencies
Republic of Dahomey	St. Pierre and Miquelon
Falkland Islands and Dependencies	Surinam
Fiji	Swaziland
French Settlements in Oceania, Southern and Antarctic Territories	Tanzania
Gabonese Republic	Republic of Togo
The Gambia	Tonga
Ghana	Trinidad and Tobago
Gilbert and Ellice Islands	Turks and Caicos Islands
Guyana	Uganda
	Republic of Upper Volta
	Wallis and Futuna Islands
	Western Samoa
	Zaire
	Zambia

PART II

PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

Country of Origin	Port of Consignment
1	2
The Republic of Botswana	Cape Town, Durban and Port Elizabeth, Beira and Lourenço Marques
The Republic of Burundi	Dar-es-Salaam
The Central African Republic	Pointe Noire
The Republic of Chad	Lagos, Port Sudan, Pointe Noire
The Kingdom of Lesotho	Durban, Port Elizabeth
The Republic of Malawi	Beira, Lourenço Marques, Nacala
The Republic of Mali	Dakar, Abidjan
The Republic of Niger	Contonou, Abidjan, Lagos
The Republic of Rwanda	Mombasa, Dar-es-Salaam
The Kingdom of Swaziland	Lourenço Marques
The Republic of Uganda	Mombasa
The Republic of Upper Volta	Abidjan
The Republic of Zambia	Lobito, Beira, Dar-es-Salaam, Lourenço Marques

SCHEDULE 2

PART III

<i>Tariff Heading</i>	<i>Tariff Heading</i>
02.06 A	09.10 A.II.b)
C.I.a)	B.II
C.I.b)2	C.I.b)
C.II.b)	C.II
C.II.c)	D
05.08 B	E
07.03 D.I	F
E.III	11.03
F	11.04
07.04 B.I	11.08 B
B.III	12.02
B.V	13.03 A.I
B.VI.a)2	A.II.b)
B.VI.b)2	A.III
07.05 A.I.b)1	A.V
A.I.c)	A.VII
A.I.d)	A.VIII.a)2
A.II	A.VIII.b)2
A.III	B
B.I.c)1	C
B.I.d)	15.10
B.I.e)	15.11
B.II	15.13
B.III	15.14
07.06 B.II.a)	15.16 A.II
08.01 B.II	B.II
C.II	15.17 B
D.II	16.02 A.I
E.II.b)	B.II.a)
F.II	B.II.b)2
G.II.b)	B.III.b)1.aa)
H.II	B.III.b)1.bb)22
08.02 A.II.a)2	B.III.b)2.aa)11
A.II.b)2	B.III.b)2.aa)22.bbb)
B.II	B.III.b)2.bb)11
C.II	B.III.b)2.bb)22.bbb)
D.II	16.03 A.II
E.II	A.III
08.03 B	B.II
08.04 B.I.a)	B.III
B.II.a)	C.II
08.11 A	C.III
B.III	16.04 A
B.IV.b)	B.II
C	C.II.a)
D.II	E.II
D.IV.c)2	F.II
D.VII	G.II.a)
08.12 A	17.04
E	18.06
F.I.b)	Chapter 19 except 19.04
F.II.b)	
G.II	

Tariff Heading

20.01 A
B.II

20.02 B
C.I
C.II.a)2
C.II.b)
E
F
G.II.a)2
G.II.b)2
H.I.a)2
H.I.d)
H.II.c)

20.04 A
B.I.a)
B.I.c)
B.II.a)
B.II.c)

20.06 A
B.I.c)
B.I.e)1.ff)33
B.I.e)1.hh)22
B.I.e)2.ff)33
B.I.e)2.hh)22
B.I.f)1.cc)
B.I.f)2.cc)
B.II.a)3.cc)
B.II.a)4
B.II.a)7.ff)
B.II.a)7.gg)33
B.II.a)7.ijij)22
B.II.a)8.aa)33
B.II.a)8.bb)22
B.II.b)3.cc)
B.II.b)4
B.II.b)7.ff)
B.II.b)7.gg)
B.II.b)7.ijij)22
B.II.b)8.aa)33

20.06 B.II.b)8.bb)22
B.II.c)1.cc)77
B.II.c)1.cc)88.ccc)
B.II.c)1.cc)1212.bbb)
B.II.c)1.dd)33
B.II.c)2.hh)
B.II.c)2.ijij)33
B.II.c)2.qq)22

20.07 A.I
A.II.a)2
A.II.b)1.bb)
A.II.b)2.bb)
A.III.a)1.aa)22
A.III.a)1.bb)11
A.III.a)1.bb)22
A.III.a)2
A.III.a)4
A.III.b)1.aa)
A.III.b)1.bb)
A.III.b)1.dd)

Tariff Heading

A.III.b)2.aa)11.bbb)
A.III.b)2.aa)22.aaa)
A.III.b)2.aa)22.bbb)
A.III.b)2.bb)
A.III.b)2.dd)
B.I.a)1
B.I.a)3
B.I.b)1
B.I.b)4
B.II.a)1.bb)
B.II.a)2.bb)
B.II.a)3.aa)11.bbb)
B.II.a)3.aa)22.aaa)
B.II.a)3.aa)22.bbb)
B.II.a)3.bb)22
B.II.a)4
B.II.a)5
B.II.a)6.aa)22
B.II.a)6.bb)22
B.II.a)7
B.II.b)1.aa)
B.II.b)1.bb)22
B.II.b)2.aa)
B.II.b)2.bb)22
B.II.b)3.aa)
B.II.b)3.bb)22
B.II.b)4.aa)
B.II.b)4.bb)11.bbb)
B.II.b)4.bb)22.aaa)
B.II.b)4.bb)22.bbb)
B.II.b)4.cc)22
B.II.b)5
B.II.b)6
B.II.b)7.aa)22
B.II.b)7.bb)22
B.II.b)7.cc)22
B.II.b)8

Chapter 21 except 21.01 A.I
B.I
21.02 A
21.05 B.I
B.II.a)
22.01 A
B.I
22.02
22.04
22.10
23.01 A.I
23.02 B
23.03 A.II
B.I.b)
B.II
23.06 A.I
A.II.c)
B
23.07 A
C.I
C.III

Chapter 25

<i>Tariff Heading</i>	<i>Tariff Heading</i>
Chapter 26	58.01
Chapter 27	58.02
Chapter 28	58.05 A.II.b)1
Chapter 29	B.II.a)
Chapter 30	ex 58.05 A.I.a)2
Chapter 31	ex 58.05 A.I.c)2 goods of these sub-
Chapter 32	headings containing more
Chapter 33	than 50% by weight of fibres
Chapter 34	falling within heading No.
Chapter 35 except 35.01 A	57.03 or 57.04
35.01 C	58.08 B
Chapter 36	59.01 except B.II.a)2
Chapter 37	59.02
Chapter 38	59.03
Chapter 39	59.04
Chapter 40	59.05
Chapter 41 except 41.02 A	59.06
B.II	59.07 except B.I
41.08	59.08 except B.I
Chapter 42	59.09 except A.II.a)
Chapter 43	B.II.a)
Chapter 44	59.10
Chapter 45	59.11 except A.I.b)1
Chapter 46	A.II.b)1
Chapter 47	A.III.b)1
Chapter 48	ex 59.11 B.II goods of this subheading
Chapter 49	containing woven fabric of
50.03 B.I.a)	which the cotton content
B.II	exceeds 50% by weight of
50.04	the total textile fabric con-
50.05	tent
50.06	59.12 except A.II.a)
50.07	59.13 except B.I
50.08 B	59.14 except B.I
55.01 B	59.15 except B.I
55.02 B	59.16 except B.I
55.04	59.17 except B.I.a)1
57.02 B	B.I.b)2.aa)
57.03 B	B.II.b)2.aa)
57.04 A	C.II.c)2.aa)
B.II	D.II.b)1
57.06	62.03 except A.I.a)
57.07	63.02 A
57.08	Chapter 64
57.10	Chapter 66
57.11	Chapter 67
57.12	Chapter 68
	Chapter 69

<i>Tariff Heading</i>	<i>Tariff Heading</i>
Chapter 70	Chapter 84
Chapter 71	Chapter 85
Chapter 72	Chapter 86
Chapter 73 except 73.01 B.III	Chapter 87
C.II	Chapter 88
D.I.b)	Chapter 89
D.II.e)	Chapter 90
Chapter 74	Chapter 91
Chapter 75	Chapter 92
Chapter 76	Chapter 93
Chapter 77	Chapter 94
Chapter 78	Chapter 95
Chapter 79 except 79.01 A.I	Chapter 96
Chapter 80	Chapter 97
Chapter 81	Chapter 98
Chapter 82	Chapter 99
Chapter 83	

SCHEDULE 2

PART IV

Tariff heading	Maximum rate of duty
1	2
09.01 A.II	£0.4625 per 100 kg
C.I	£1.2302 per 100 kg
12.05 A	£0.8395 per cwt
16.03 A.I	5%
B.I	5%
C.I	5%
16.04 E.I	4%
F.I	4%
21.01 A.I	£1.2302 per 100 kg
B.I	£3.4447 per 100 kg on the total dry weight of the goods
21.02 A	£3.4447 per 100 kg on the total dry weight of the goods

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1974, provides for relief under section 1 of the Finance Act 1971 from all or part of the duties which would otherwise be chargeable under the Import Duties Act 1958 (c. 6) on certain goods of the developing countries named in Part I of Schedules 1 and 2. The Order provides for such reliefs until the end of 1974 in the case of the countries in Schedule 1 and until 31st January 1975 in the case of those in Schedule 2.

In the case of the countries named in Part I of Schedule 1, goods specified in Part III of that Schedule are chargeable at the "C 1" rate of the Customs Tariff 1959 and goods in Part IV of that Schedule are subject to reduced rates of duty shown. (The "C1 rate" is the rate applying to goods hitherto free of duty or subject to preferential rates but on which the duties are now generally being progressively aligned with the Common Customs Tariffs, i.e., in the case of duties established under the Import Duties (General) (No. 8) Order 1973, as amended by the Import Duties (General) (No. 9) Order 1973, goods qualifying for Commonwealth Preference from countries not eligible for association with the European Economic Community). This provision makes the first move towards phasing out, on the timetables laid down in the Act of Accession, preferences granted in the Generalised System of Preferences of the U.K. but not in that of the enlarged Community coming into effect on 1st January 1974 which replaces it.

In the case of the countries named in Part I of Schedule 2 (certain countries and territories associated or eligible for association with the European Economic Community), goods specified in Part III of that Schedule are exempt from duty and goods in Part IV of that Schedule are subject to reduced rates of duty. The reliefs which have been available during 1973 under the United Kingdom Generalised System of Preferences are thus continued for those countries until 31st January 1975.

Article 2 of the Order lays down requirements for consignment of the goods specified in the Schedules. Part II of Schedules 1 and 2 names the developing countries which require to consign their goods from ports in another country and lists the approved ports of consignment.

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