

Handwritten signatures and initials: J.A.S., J.P., and others.

GUERNSEY

STATUTORY INSTRUMENT 1977 No. 12

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (No.78) ORDER, 1977

THE BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon it by section two and section ten of the Import Duties Act (Bailiwick of Guernsey) 1932, as amended and in implementation of the obligations of the Bailiwick under the provisions of Protocol No.3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders:-

1. The Import Duties (Bailiwick of Guernsey) (No.70) Order, 1975, as amended (a), is hereby further amended as follows:-

in the Second Schedule thereto:-

- (a) the Additional Note to Chapter 1 is revoked;
- (b) subheadings 01.02 A.II.; 02.01 A.II., 02.01 B.II.b), 02.06 C.I., 15.02 B.I. and 16.02 B.III.b)1., together with the corresponding rates of duty, are revoked and new subheadings 01.02 A.II., 02.01 A.II., 02.01 B.II.b), 02.06 C.I., 15.02 B.I. and 16.02 B.III.b)1., together with the rates of duty relating thereto, shown in Part I of the Schedule to this Order, are substituted therefor;
- (c) Additional Note 1 to Chapter 2 is revoked and a new Additional Note 1 as shown in Part II of the Schedule to this Order is substituted therefor; and
- (d) insert the following footnote relating to subheading 16.02 B.III.b) 1.aa) - "*** In certain conditions, a levy is applicable in addition to the customs duty".

- 2. (1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No.78) Order, 1977.
- (2) This Order shall come into operation on the first day of April, nineteen hundred and seventy-seven.

dated this twenty-second day of March, one thousand, nine hundred and seventy-seven.

J G DOREY (SIGNED)

J G Dorey
President of the Board of Administration
for and on behalf of the Board

(a) S.I. 1975 No.53; S.I. 1976 No.7; S.I. 1976 No.21; S.I.1976 No.46;
S.I. 1976 No.52; S.I. 1976 No.57; S.I. 1976 No.68; S.I. 1976 No.73

SCHEDULE

Section 1

PART I

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.02 A.II. Other:			
† a) Not yet having any permanent teeth, of a weight of not less than 350kg but not more than 450 kg in the case of male animals, or of not less than 320kg but not more than 420kg in the case of female animals	16%	M } C2 } Free	*L
b) Other	16%	M } C2 } Free	*L
02.01 A.II. Of bovine animals:			
a) Fresh or chilled:			
1. Carcases, half-carcases or "compensated" quarters:			
‡ aa) Carcases of a weight of not less than 180kg but not more than 270kg and half-carcases or "compensated" quarters, of a weight of not less than 90kg but not more than 135kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	20%	M } C2 } Free	*L
bb) Other	20%	M } C2 } Free	*L

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Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
2. Separated or unseparated forequarters:			
+ aa) Separated forequarters of a weight of not less than 45kg but not more than 68kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	20%	M } C2 } Free	*L
bb) Other	20%	M } C2 } Free	*L
3. Separated or unseparated hindquarters:			
+ aa) Separated hindquarters of a weight of not less than 45kg but not more than 68kg (not less than 38kg but not more than 61kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	20%	M } C2 } Free	*L
bb) Other	20%	M } C2 } Free	*L
4. Other:			
aa) Unboned (bone-in)	20%	M } C2 } Free	*L
bb) Boned or boneless	20%	M } C2 } Free	*L

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Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
b) Frozen:			
1. Carcases, half-carcases or "compensated" quarters	20%	M } Free C2 }	*L
2. Separated or unseparated forequarters	20%	M } Free C2 }	*L
3. Separated or unseparated hindquarters	20%	M } Free C2 }	*L
4. Other:			
aa) Unboned (bone-in)	20%	M } Free C2 }	*L
bb) Boned or boneless:			
11. Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	20%	M } Free C2 }	*L
‡ 22. Crop, chuck and blade and brisket cuts	20%	M } Free C2 }	*L
33. Other	20%	M } Free C2 }	*L
02.01 B.II.b) Of bovine animals:			
1. Livers	11%	M } Free C2 }	-
2. Other	7%	M } Free C2 }	-
02.06 C.I. Of bovine animals:			
a) Meat:			
1. Unboned (bone-in)	24%	M } Free C2 }	*L
2. Boned or boneless	24%	M } Free C2 }	*L
b) Offals	24%	M } Free C2 }	-

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Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.02 B.I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	7%	M } C2 } Free	-
16.02 B.III.b)I. Containing bovine meat or offal:			
aa) Uncooked	20%	M } C2 } Free	**L
bb) Other	26%	M } C2 } Free	-

PART II

1.A. The following expressions shall have the meanings hereunder assigned to them:

- (a) "carcasses of bovine animals", for the purposes of subheading 02.01 A.II: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned. Such carcasses are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints;
- (b) "Half-carcasses of bovine animals", for the purposes of subheading 02.01 A.II: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;
- (c) "Compensated quarters", for the purposes of subheadings 02.01 A.II.a) 1. and 02.01 A.II.b) 1., portions composed of either:
 - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or
 - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

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The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5% in those weights is allowed;

- (d) "Unseparated forequarters", for the purposes of subheadings 02.01 A.II.a) 2. and 02.01 A.II.b) 2: the front part of a carcass comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of ten pairs of ribs (the first four pairs must be whole while the others may be cut) with or without the thin flank;
- (e) "Separated forequarters", for the purposes of subheadings 02.01 A.II.a) 2. and 02.01 A.II.b) 2: the front part of a half-carcass comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten ribs (the first four ribs must be whole while the others may be cut) with or without the thin flank;
- (f) "Unseparated hindquarters", for the purposes of subheadings 02.01 A.II.a) 3. and 02.01 A.II.b) 3: the rear part of a carcass comprising all the bones and the thigh and sirloin, with a minimum of three pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. The front part of a carcass comprising all the bones and the scrag, neck and shoulder but with more than ten pairs of ribs shall be regarded as "unseparated hindquarters";
- (g) "Separated hindquarters", for the purposes of subheadings 02.01 A.II.a) 3. and 02.01 A.II.b) 3: the rear part of a half-carcass comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs with or without the knuckle and with or without the thin flanks. The front part of a half-carcass comprising all the bones and the scrag, neck and shoulder but with more than ten ribs shall be regarded as "separated hindquarters".
- (h) 11. "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A.II.b) 4.bb) 22: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from the forequarter with a minimum of four ribs and a maximum of ten ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib.
- 22. "Brisket" cut, for the purposes of subheading 02.01 A.II.b) 4.bb) 22: the lower part of the forequarter comprising the brisket navel end and brisket point end.

B. In determining the number of whole or cut ribs referred to in paragraphs A (c) to (g), only those attached to the backbone shall be taken into consideration.

EXPLANATORY NOTE

This Order, which comes into operation on 1 April 1977, makes further amendments to the Second Schedule annexed to the Import Duties (Bailiwick of Guernsey) (No.70) Order 1975, which sets out the 1976 Guernsey tariff.

The Schedule provides, in respect of products covered by the European Community's common organisation of the Market in beef and veal (Article 59 (1)(a) of the Act of Accession), for

- (a) the final reduction of duty in the case of goods qualifying for entry as EEC goods (symbol "M");
- (b) the existing full rates to align to the full rates of the EEC's Common Customs Tariff by a fifth 20% reduction of the difference between these rates as at the base date (1st January 1972);
- (c) nomenclature changes in compliance with an EEC Regulation and the revocation of local subdivisions within subheading 16.02 B.III.b)1.