

GUERNSEY

STATUTORY INSTRUMENT 1976 No. 21

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (No.72) ORDER, 1976

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:-

the Second Schedule thereto is amended as shown in the Schedule to this Order.

2. The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
3. (1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No.72) Order, 1976.  
(2) This Order shall come into operation on the twelfth day of May, one thousand, nine hundred and seventy-six.

dated this eleventh day of May, one thousand, nine hundred and seventy-six.

J G DOREY (SIGNED)

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

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(a) S.I. 1975 No.53 ; S.I. 1976 No. 7

1. In subheading 04.04 A.I. -

delete "186.07 UA" and insert "202.89 UA" ;  
delete "206.07 UA" where it occurs and insert "222.89 UA" ;  
delete "234.07 UA" in both cases and insert "250.89 UA" ; and  
delete "254.07 UA" and insert "270.89 UA".

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2. In subheading 04.04 E.I.b) 1.aa) delete "193.10 UA" and  
insert "202.00 UA".

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3. In subheading 08.04 B.II.b) delete the rate of duty prefixed by the  
letter "M" in the Preferential column and insert "£0.1574 per 100 kg".

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4. Delete Additional Note 2 to Chapter 15 and insert the following new  
Additional Note 2 -

"2. A. For the purposes of subheading 15.07 A, 'olive oil' means oil  
derived solely from the treatment of olives, excluding re-  
esterified olive oil and mixtures of olive oil with other oils.

B. Subheading 15.07 A.I.a) covers olive oil obtained by refining  
virgin olive oil, whether or not blended with virgin olive  
oil, and having the following characteristics:

- (a) a free fatty acid content, expressed as oleic acid,  
not exceeding 3% ;
- (b) a K<sub>270</sub> extinction coefficient (absorption under a thick-  
ness of 1 cm of a solution of 1 g of oil per 100 ml in  
iso-octane (2,2,4-trimethylpentane) at a wavelength of  
270 nm), higher than 0.25 but not higher than 1.10 and,  
after treatment of the sample of oil with activated  
alumina, higher than 0.11 ;
- (c) an extinction coefficient variation, in the 270 nm range,  
higher than 0.01 but not higher than 0.16.

This variation is defined by:

$$\Delta K = K_m - 0.5 (K_{m-4} + K_{m+4}),$$

where

K<sub>m</sub> is the extinction coefficient at the wave-  
length of the maximum of the absorption  
curve in the 270 nm range and

K<sub>m-4</sub> and K<sub>m+4</sub> are the extinction coefficients at wave-  
lengths 4 nm lower and higher, respectively  
than that of K<sub>m</sub> ;

(d) no positive reaction of oils from olive residues.

C. Subheading 15.07 A.I.b) covers olive oil having:

(a) the characteristics mentioned in paragraphs 2.B(a) to (c)  
and a positive reaction of oils from olive residues ; or

- (b) the characteristics mentioned in paragraph 2.B(a) and a K270 extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.

D. For the purposes of subheadings 15.07 A.I.a) and 15.07 A.II.a), 'virgin olive oil' means natural olive oil obtained exclusively by mechanical processes, including pressure, apart from mixtures with olive oil obtained otherwise, and having the following characteristics:

- (a) a K270 extinction coefficient after treatment of the sample of oil on activated alumina, not higher than 0.11 ;  
in exceptional cases certain oils of high acidity, after being passed over activated alumina, may have a K270 extinction coefficient higher than 0.11. In such cases, after neutralization and decolourization in the laboratory, they must have the characteristics of the oils falling within subheading 15.07 A.I.a) of the Common Customs Tariff;
- (b) an extinction coefficient variation, in the 270 nm range, not higher than 0.01 ;
- (c) no positive reaction of oils from olive residues."

5. Delete subheading 15.07 A.II. and insert the following new subheadings and rates of duty -

Tariff Heading	Rate of Duty		
	Full	Preferential	Additional Charge
II. Other:			
(a) Virgin olive oil	Free	Free	L
(b) Other	Free	Free	L

6. Delete the "Special Note Applying to Subheadings Only" to Chapter 27.

7. In subheading 29.06 B.IV delete "Di" and insert "Bis".

8. In subheading 29.35 P., lines 18 and 36 delete "di" and insert "bis" in both cases.

9. In subheadings 32.07 A.III., A.IV. and A.V., delete the words "with a basis of" and insert the words "based on".

10. In the Additional Note to Chapter 48 -  
delete the symbol "⊗" and the corresponding footnote; and delete the word "imported".

11. In subheadings 69.11 B. and 69.12 C.II., delete the word "gross" in the Full Rate of Duty column where it occurs.

12. In subheadings 73.32 A.I., 73.32 B.I., 74.15 A., 75.06 A.I., 76.16 C.I., 84.65 A., 85.15 C.II., 90.29 B.I., 92.13 C., 98.03 C.I. and 98.10 A., delete the words "obtained by turning bars", and insert the words "turned from bars, rods", in each case.
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13. In subheadings 78.01 A.II. and 79.01 A. delete the rate of duty shown in the Full column and insert "2.8%" in both cases, and in both cases delete the footnote prefixed by the symbol "†".
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14. In the Index references to "Mustard-Flour" and "Mustard-Prepared" delete "15.07, 08, 12" and "12.01" respectively and insert "21.03" in both cases.
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EXPLANATORY NOTE

This Order, which comes into operation on 12th May, 1976 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 contains textual amendments in accordance with the obligations of the Bailiwick to align to the E.E.C's Common Customs Tariff. In the case of unwrought lead and zinc, there is a reduction in the rate of duty in compliance with the Community's obligations under the General Agreement on Tariffs and Trade.