STATUTORY INSTRUMENTS

1973 No. 1297

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Miscellaneous Reductions) (Revenue Duties) Order 1973

Made - - - -	26*th July* 1973
Laid before the House of Commons	26*th July* 1973
Coming into Operation	17*th August* 1973

The Treasury, by virtue of the powers conferred on them by section 1(4) of the Finance Act 1973**(a)** and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Customs Duties and Drawbacks (Miscellaneous Reductions) (Revenue Duties) Order 1973.

(2) This Order shall operate from the beginning of 17th August 1973 until the beginning of 1st January 1974.

2.—(1) In this Order—

"the Agreements" means—

(*a*) the Agreements, signed on 22nd July 1972, between the European Economic Community (hereinafter referred to as "the Community") and, respectively, Austria, Iceland, Portugal, Sweden and Switzerland; and

(*b*) the Agreement, signed on 14th May 1973, between the Community and Norway; and

references to a heading or subheading are references to a heading or subheading of the Customs Tariff 1959.

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

3. The rates of customs duties chargeable on the following goods originating, under the Agreements, in Iceland or Norway, namely vermouths and other wines of fresh grapes flavoured with aromatic extracts of tariff heading 22.06, shall be those shown under heading 1st July 1973 in Schedule 3 to the Finance Act 1973 as applicable to such goods originating in Austria, Liechtenstein, Portugal (with the Azores and Madeira), Sweden or Switzerland.

4.—(1) The rates of customs duties chargeable and of drawback, if any, allowable on the goods of the headings and subheadings specified in the Schedule

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(a) 1973 c. 51. **(b)** 1889 c. 63.

hereto and regarded under the agreement signed on 19th December 1972 between the European Economic Community and Cyprus as originating in Cyprus shall be those specified in Schedules 1, 2, 3, 5 and 6 to the Finance Act 1973 as applicable to such goods originating in or in free circulation in the European Economic Community.

(2) Paragraph (1) of this Article shall operate without prejudice to any reduction in or exemption or relief from duties which may be available in the case of goods qualifying for Commonwealth preference or in the case of goods of developing countries.

5. The rates of customs duty chargeable and of drawback, if any, allowable on the following goods, namely, beer of tariff subheading 22.03(A), Bengal matches of tariff subheading 36.05(A) and matches of tariff heading 36.06, which, notwithstanding that the goods do not originate solely in a country which at the end of 1972 was part of the Convention area within the meaning of the European Free Trade Association Act 1960**(a)** and are not chargeable with duty at the Convention rates, are nevertheless, on importation into the United Kingdom from one of those countries, entitled, under the Agreements, to the benefit of reduced rates of duty as originating products within the meaning of the Agreements, shall be reduced from the full rates otherwise applicable to those goods to those specified in Schedules 2 and 6 to the Finance Act 1973 under the column headed "EEC".

Hugh Rossi,

Oscar Murton,

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

26th July 1973.

SCHEDULE

22.03A	Beer made from malt.
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.
22.08 } 22.09 }	All goods of these headings other than ethyl alcohol, denatured or not, of any strength obtained from agricultural products listed in Annex II to the Treaty of Rome excluding liqueurs and other spirituous beverages, compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.
24.02	Manufactured tobacco, but not tobacco extracts and essences.
36.05A	Bengal matches.
36.06	Matches.

(a) 1960 c. 19.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 17th August 1973, implements United Kingdom obligations to reduce the protective elements in certain revenue duties. The Order extends the preferential rates of duty already applying to goods originating in or in free circulation in the European Economic Community in the following ways:—

(i) in accordance with the Agreements between the European Economic Community and Iceland and Norway, Article 3 of the Order provides a reduction of one-fifth in the protective element in the duty charged on vermouth and other wines of fresh grapes flavoured with aromatic extracts of tariff heading 22.06, which originate in those two countries.

(ii) in accordance with the Agreement between the European Economic Community and Cyprus, Article 4 of the Order provides a reduction of one-fifth in the protective elements in the duties charged on certain spirits, beer, vermouths and other wines of fresh grapes flavoured with aromatic extracts, manufactured tobacco (other than extracts and essences) and matches originating in that country.

(iii) in accordance with the Agreements between the European Economic Community and Austria, Iceland, Norway, Portugal, Sweden and Switzerland, Article 5 of the Order provides a reduction of one-fifth in the protective elements in the duties on certain goods (viz., beer and matches) notwithstanding that they fail to satisfy the conditions specified in the Agreements for admission at non-protective rates of duty, provided they satisfy other conditions laid down in the Agreements for admission at the preferential EEC rate.

2. The Order provides for like reductions in drawback rates, where applicable.

3. The Agreements with Austria, Sweden, Switzerland, Iceland, Portugal and Norway are annexed respectively to Community Regulations (EEC) Nos. 2836/72 (OJ No. L300, p. 1), 2838/72 (OJ No. L300, p. 96), 2840/72 (OJ No. L300, p. 188), 2842/72 (OJ No. L301, p. 1), 2844/72 (OJ No. L301, p. 167) and 1691/73 (OJ No. L171). The Agreement with Cyprus is annexed to Community Regulations (EEC) Nos. 1246/73 to 1253/73 (OJ Vol. 16 No. L133 of 21st May 1973).

4. The Order expires at midnight on 31st December 1973.

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