STATUTORY INSTRUMENTS

1973 No. 1947

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Revenue Duties) (Algeria, Cyprus, Egypt, Morocco, Tunisia and Turkey) Order 1973

Made - - - -	20*th November* 1973
Laid before the House of Commons	28*th November* 1973
Coming into Operation	1*st January* 1974

The Treasury, by virtue of the powers conferred upon them by section 1(4) and (5) 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 (Revenue Duties) (Algeria, Cyprus, Egypt, Morocco, Tunisia and Turkey) Order 1973.

(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) This Order shall come into operation on 1st January 1974 and shall cease to have effect on 1st January 1975 in relation to Articles 6 to 9 and Schedule 1.

2. In this Order—

"the Agreements" means:

(*a*) the Agreement signed on 19th December 1972 between the European Economic Community (hereinafter referred to as "the Community") and Cyprus**(c)**, and

(*b*) the Agreement signed on 18th December 1972 between the Community and Egypt**(d)**;

"Principal Order" means the Customs Duties and Drawbacks (Revenue Duties) Order 1973**(e)**;

(a) 1973 c. 51. **(b)** 1889 c. 63.
(c) Annexed to Regulation (EEC) No. 1246/73 OJ No. L133, 21.5.1973, p. 1.
(d) Annexed to Regulation (EEC) No. 2409/73 OJ No. L251, 7.9.1973, p. 1.
(e) 1973/1946(1973 III, p. 6707).

"unit of account" shall for the purposes of this Order be converted into sterling at the rate of 2·4 units of account to one pound, or at such rate as, for the purposes of the Customs Tariff 1959, may be fixed under any Order made by the Treasury under sections 1 and 13 of the Import Duties Act 1958(a); and

reference to a heading or subheading other than a column heading are references to a heading or subheading of the Customs Tariff 1959; and the description of goods in Schedules 1 and 2 hereto shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

3. This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

4. Where a rate provided under this Order is expressed as plus a figure "UA" or plus a percentage, "UA" refers to units of account and the percentage refers to a percentage of the value of the goods.

5.—(1) The substitution by or under this Order of a rate of drawback for a rate previously in force shall apply only in relation to goods in respect of which duty at the corresponding rate has been paid.

(2) Notwithstanding that Articles 6 to 9 and Schedule 1 shall cease to have effect on 1st January 1975, it shall be without prejudice to any claim to drawback on goods imported before that time.

6. Except as provided by Article 7 of this Order and notwithstanding the provisions of Article 4 of the Principal Order, in the case of goods of Cyprus which would have benefited under the rules of origin for rates of customs duty applicable at the Commonwealth rate under the provisions of the Finance Act 1973, the rates of customs duty chargeable and of drawback, if any, allowable shall on all description of goods for which rates are provided by Schedules 1 to 7 to the Principal Order, be the lower of the rates shown under the column headings "Commonwealth 1" and "Commonwealth 2" in the Schedules to the Principal Order.

7. Subject to the provisions of Article 9 of this Order and notwithstanding the provisions of Article 4 of the Principal Order, in the case of goods of Cyprus described under the headings and subheadings of column 1 of Schedule 1 hereto, the rates of customs duty chargeable and of drawback, if any, allowable shall be—

(*a*) where the rate shown under the column heading "EEC" of the Schedules to the Principal Order does not exceed the rate shown under the column heading "Agreement rate (Cyprus)" in Schedule 1 hereto, the lower of the said Agreement rate (Cyprus) rate and the rate provided for by Article 6 of this Order;

(*b*) where the rate shown under the column headings "EEC" of the Schedules to the Principal Order exceeds the rate shown under the column heading "Agreement rate (Cyprus)" in Schedule 1 hereto, the lower of the said EEC rate and the rate provided for by Article 6 of this Order.

(a) 1958 c. 6.

8. Subject to the provisions of Article 9 of this Order but notwithstanding the provisions of Article 4 of the Principal Order, in the case of goods of Egypt described under the headings and subheadings of column 1 of Schedule 1 hereto, the rates of customs duty chargeable and of drawback, if any, allowable shall be the higher of the rates applicable shown under the column headings "Agreement rate (Egypt)" in Schedule 1 hereto and those shown under the column headings "EEC" of the Schedules to the Principal Order.

9.—(1) In Articles 7 and 8 of this Order the rates referred to as shown under the column headings "Agreement rate (Cyprus)", "Agreement rate (Egypt)" and "EEC" shall not apply unless the goods qualify for benefit as originating products under the Agreements.

(2) Articles 7 and 8 of this Order shall not apply to spirits of subheadings 22.08 and 22.09A. obtained from agricultural products listed in Annex II to the EEC Treaty.

10. The rates of customs duty chargeable on wines of heading 22.05 originating in Algeria, Morocco, Tunisia and Turkey shall where the conditions set out in the second subparagraph of Article 9(3) of Regulation (EEC) No. 816/70(**a**) (relating to guarantees that prices will not be lower than the reference price fixed under the Regulation) are fulfilled and notwithstanding the provisions of Article 4 of the Principal Order but subject to the provisions of Article 11 of this Order, be those shown in Table 1 of Schedule 2 hereto.

11.—(1) Where the presence of total dry extract in the products falling within subheading 22.05 in Table 1 of Schedule 2 hereto, other than products with a registered designation of origin falling within subheadings 22.05 C.III.a) and 22.05 C.IV.a), exceeds the maximum quantities shown in column 2 of Table 2 to that Schedule but does not exceed 330 grammes per litre, then the rates of customs duty applicable shall, in place of those shown in the said Table 1, be those shown in column 3 and, where it exceeds 330 grammes per litre, then the rates shall be those shown in column 4 of the said Table 2.

(2) In this Article and in Schedule 2 "total dry extract" means the content in grammes per litre, determined densimetrically at 20°C, of all substances in the product which do not volatilise.

Hugh Rossi,
P. L. Hawkins,

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

20th November 1973.

(a) OJ No. L99, 5.5.1970, p. 1 (OJ/SE 1970(1) p. 234).

SCHEDULE 1

Description of goods by heading and subheading	Schedule No. in Principal Order	Units of quantity per	Agreement Rate (Cyprus)	Agreement Rate (Egypt)
			£	£
22.03 A.I.	2	36 liquid gallons	7·0800 plus 2·8%	7·1700 plus 4·3%
†22.03 A.II.	2	36 liquid gallons	7·0800 plus 2·8%	7·1700 plus 4·3%
†plus for each degree exceeding 1030 original gravity	2	36 liquid gallons	0·2900 for each additional degree	0·2900 for each additional degree
22.06 A.I.a) 1.	3 Table 1	liquid gallon	0·7950 plus 0·0927 UA	0·8175 plus 0·1390 UA
A.I.a) 2.	3 Table 1	liquid gallon	1·4180 plus 0·0927 UA	1·4270 plus 0·1390 UA
A.I.c) 1.	3 Table 1	liquid gallon	1·5875 plus 0·0927 UA	1·6437 plus 0·1390 UA
A.I.c) 2.	3 Table 1	liquid gallon	2·1900 plus 0·0927 UA	2·2350 plus 0·1390 UA
A.II.a) 1.aa)	3 Table 1	liquid gallon	0·7725 plus 0·0763 UA	0·7837 plus 0·1145 UA
A.II.a) 1.bb)	3 Table 1	liquid gallon	0·7950 plus 0·0763 UA	0·8175 plus 0·1145 UA
A.II.a) 2.	3 Table 1	liquid gallon	1·4180 plus 0·0763 UA	1·4270 plus 0·1145 UA
A.II.c) 1.aa)	3 Table 1	liquid gallon	1·5650 plus 0·0763 UA	1·6100 plus 0·1145 UA
A.II.c) 1.bb)	3 Table 1	liquid gallon	1·5875 plus 0·0763 UA	1·6437 plus 0·1145 UA
A.II.c) 2.	3 Table 1	liquid gallon	2·1900 plus 0·0763 UA	2·2350 plus 0·1145 UA
B.I.b) 1.	3 Table 1	liquid gallon	1·5875 plus 0·1036 UA	1·6437 plus 0·1554 UA
B.I.b) 2.	3 Table 1	liquid gallon	2·1900 plus 0·1036 UA	2·2350 plus 0·1554 UA
B.II.b) 1.aa)	3 Table 1	liquid gallon	1·5650 plus 0·0872 UA	1·6100 plus 0·1309 UA
B.II.b) 1.bb)	3 Table 1	liquid gallon	1·5875 plus 0·0872 UA	1·6437 plus 0·1309 UA
B.II.b) 2.	3 Table 1	liquid gallon	2·1900 plus 0·0872 UA	2·2350 plus 0·1309 UA
C.I.a) 1.	3 Table 1	liquid gallon	1·5875 plus 0·0545 UA plus 0·0049 UA per degree proof	1·6437 plus 0·0818 UA plus 0·0074 UA per degree proof
C.I.a) 2.	3 Table 1	liquid gallon	2·1900 plus 0·0545 UA plus 0·0049 UA per degree proof	2·2350 plus 0·0818 UA plus 0·0074 UA per degree proof
*C.I.b) 1.	3 Table 1	liquid gallon	1·5872 UA plus 0·0545 UA plus 0·0049 UA per degree proof	1·6437 plus 0·0818 UA plus 0·0074 UA per degree proof
*C.I.b) 2.	3 Table 1	liquid gallon	2·1900 UA plus 0·0545 UA plus 0·0049 UA per degree proof	2·2350 plus 0·0818 UA plus 0·0074 UA per degree proof

Description of goods by heading and subheading	Schedule No. in Principal Order	Units of quantity per	Agreement Rate (Cyprus)	Agreement Rate (Egypt)
			£	£
C.II.a) 1.aa)	3 Table 1	liquid gallon	1·5650 plus 0·0049 UA per degree proof	1·6100 plus 0·0074 UA per degree proof
C.II.a) 1.bb)	3 Table 1	liquid gallon	1·5875 plus 0·0049 UA per degree proof	1·6437 plus 0·0074 UA per degree proof
C.II.a) 2.	3 Table 1	liquid gallon	2·1900 plus 0·0049 UA per degree proof	2·2350 plus 0·0074 UA per degree proof
*C.II.b) 1.aa)	3 Table 1	liquid gallon	1·5650 plus 0·0049 UA per degree proof	1·6100 plus 0·0074 UA per degree proof
*C.II.b) 1.bb)	3 Table 1	liquid gallon	1·5872 plus 0·0049 UA per degree proof	1·6437 plus 0·0074 UA per degree proof
*C.II.b) 2.	3 Table 1	liquid gallon	2·1900 plus 0·0049 UA per degree proof	2·2350 plus 0·0074 UA per degree proof
*plus for each degree or fraction of a degree over 42° proof	3 Table 1	liquid gallon	0·1272 per degree proof	0·1308 per degree proof
22.08 A.I.	1 Table 1	proof gallon	15·4725 plus 0·0872 UA per liquid gallon	15·4837 plus 0·1309 UA per liquid gallon
A.II.	1 Table 1	proof gallon	15·5475 plus 0·0872 UA per liquid gallon	15·5587 plus 0·1309 UA per liquid gallon
B.I.	1 Table 1	proof gallon	15·4725 plus 0·1636 UA per liquid gallon	15·4837 plus 0·2454 UA per liquid gallon
B.II.	1 Table 1	proof gallon	15·5475 plus 0·1636 UA per liquid gallon	15·5587 plus 0·2454 UA per liquid gallon
22.09 A.I.a)	1 Table 1	proof gallon	15·4687 plus 0·4977 UA plus 0·0545 UA per liquid gallon	15·4781 plus 0·7466 UA plus 0·0818 UA per liquid gallon
A.I.b)	1 Table 1	proof gallon	15·5437 plus 0·4977 UA plus 0·0545 UA per liquid gallon	15·5531 plus 0·7466 UA plus 0·0818 UA per liquid gallon
A.II.a)	1 Table 1	proof gallon	15·4687 plus 0·4977 UA	15·4781 plus 0·7466 UA
A.II.b)	1 Table 1	proof gallon	15·5437 plus 0·4977 UA	15·5531 plus 0·7466 UA
B.I.a)	1 Table 1	proof gallon	15·4687	15·4781
B.I.b)	1 Table 1	proof gallon	15·5437	15·5531
C.I.a) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·4472 UA	20·8968 plus 0·6708 UA
C.I.a) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·4472 UA	20·9968 plus 0·6708 UA
C.I.a) 2.aa) 11.	1 Table 1	proof gallon	15·4725 plus 0·3111 UA plus 0·0272 UA per liquid gallon	15·4837 plus 0·4666 UA plus 0·0409 UA per liquid gallon
C.I.a) 2.aa) 22.	1 Table 1	proof gallon	15·4687 plus 0·3111 UA plus 0·0272 UA per liquid gallon	15·4781 plus 0·4666 UA plus 0·0409 UA per liquid gallon

Description of goods by heading and subheading	Schedule No. in Principal Order	Units of quantity per	Agreement Rate (Cyprus)	Agreement Rate (Egypt)
			£	£
C.1.a) 2.bb) 11.	1 Table 1	proof gallon	15·5475 plus 0·3111 UA plus 0·0272 UA per liquid gallon	15·5587 plus 0·4666 UA plus 0·0409 UA per liquid gallon
C.I.a) 2.bb) 22.	1 Table 1	proof gallon	15·5437 plus 0·3111 UA plus 0·0272 UA per liquid gallon	15·5531 plus 0·4666 UA plus 0·0409 UA per liquid gallon
C.I.b) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·4199 UA	20·8968 plus 0·6299 UA
C.I.b) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·4199 UA	20·9968 plus 0·6299 UA
C.I.b) 2.aa) 11.	1 Table 1	proof gallon	15·4725 plus 0·3111 UA	15·4837 plus 0·4666 UA
C.I.b) 2.aa) 22.	1 Table 1	proof gallon	15·4687 plus 0·3111 UA	15·4781 plus 0·4666 UA
C.I.b) 2.bb) 11.	1 Table 1	proof gallon	15·5475 plus 0·3111 UA	15·5587 plus 0·4666 UA
C.I.b) 2.bb) 22.	1 Table 1	proof gallon	15·5437 plus 0·3111 UA	15·5531 plus 0·4666 UA
C.II.a) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·4472 UA	20·8968 plus 0·6708 UA
C.II.a) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·4472 UA	20·9968 plus 0·6708 UA
C.II.a) 2.aa)	1 Table 1	proof gallon	15·4687 plus 0·3111 UA plus 0·0272 UA per liquid gallon	15·4781 plus 0·4666 UA plus 0·0409 UA per liquid gallon
C.II. a) 2.bb)	1 Table 1	proof gallon	15·5437 plus 0·3111 UA plus 0·0272 UA per liquid gallon	15·5531 plus 0·4666 UA plus 0·0409 UA per liquid gallon
C.II.b) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·4199 UA	20·8968 plus 0·6299 UA
C.II.b) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·4199 UA	20·9968 plus 0·6299 UA
C.II.b) 2.aa)	1 Table 1	proof gallon	15·4687 plus 0·3111 UA	15·4781 plus 0·4666 UA
C.II.b) 2.bb)	1 Table 1	proof gallon	15·5437 plus 0·3111 UA	15·5531 plus 0·4666 UA
C.III.b) 1.aa) 11.	1 Table 1	liquid gallon	20·8837 plus 0·3632 UA	20·8968 plus 0·5448 UA
C.III.b) 1.aa) 22.	1 Table 1	liquid gallon	20·9837 plus 0·3632 UA	20·9968 plus 0·5448 UA
C.III.b) 1.bb) 11.	1 Table 1	proof gallon	15·4687 plus 0·2488 UA plus 0·0272 UA per liquid gallon	15·4781 plus 0·3733 UA plus 0·0409 UA per liquid gallon
C.III.b) 1.bb) 22.	1 Table 1	proof gallon	15·5437 plus 0·2488 UA plus 0·0272 UA per liquid gallon	15·5531 plus 0·3733 UA plus 0·0409 UA per liquid gallon
C.III.b) 2.aa) 11.	1 Table 1	liquid gallon	20·8837 plus 0·3359 UA	20·8968 plus 0·5039 UA
C.III.b) 2.aa) 22.	1 Table 1	liquid gallon	20·9837 plus 0·3359 UA	20·9968 plus 0·5039 UA
C.III.b) 2.bb) 11.	1 Table 1	proof gallon	15·4687 plus 0·2488 UA	15·4781 plus 0·3733 UA
C.III.b) 2.bb) 22.	1 Table 1	proof gallon	15·5437 plus 0·2488 UA	15·5531 plus 0·3733 UA
C.IV.a) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·5732 UA	20·8968 plus 0·8598 UA
C.IV.a) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·5732 UA	20·9968 plus 0·8598 UA

Description of goods by heading and subheading	Schedule No. in Principal Order	Units of quantity per	Agreement Rate (Cyprus)	Agreement Rate (Egypt)
			£	£
22.09 C.IV.a) 2.aa)	1 Table 1	proof gallon	15·4687 plus 0·4044 UA plus 0·0272 UA per liquid gallon	15·4781 plus 0·6066 UA plus 0·0409 UA per liquid gallon
C.IV.a) 2.bb)	1 Table 1	proof gallon	15·5437 plus 0·4044 UA plus 0·0272 UA per liquid gallon	15·5531 plus 0·6066 UA plus 0·0409 UA per liquid gallon
C.IV.b) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·5459 UA	20·8968 plus 0·8189 UA
C.IV.b) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·5459 UA	20·9968 plus 0·8189 UA
C.IV.b) 2.aa)	1 Table 1	proof gallon	15·4687 plus 0·4044 UA	15·4781 plus 0·6066 UA
C.IV.b) 2.bb)	1 Table 1	proof gallon	15·5437 plus 0·4044 UA	15·5531 plus 0·6066 UA
C.V.a) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·7256 UA	20·8968 plus 1·0897 UA
C.V.a) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·7256 UA	20·9968 plus 1·0897 UA
C.V.a) 2.aa)	1 Table 1	proof gallon	15·4687 plus 0·4977 UA plus 0·0545 UA per liquid gallon	15·4781 plus 0·7466 UA plus 0·0818 UA per liquid gallon
C.V.a) 2.bb)	1 Table 1	proof gallon	15·5437 plus 0·4977 UA plus 0·0545 UA per liquid gallon	15·5531 plus 0·7466 UA plus 0·0818 UA per liquid gallon
C.V.b) 1.aa)	1 Table 1	liquid gallon	20·8837 plus 0·6719 UA	20·8968 plus 1·0079 UA
C.V.b) 1.bb)	1 Table 1	liquid gallon	20·9837 plus 0·6719 UA	20·9968 plus 1·0079 UA
C.V.b) 2.aa)	1 Table 1	proof gallon	15·4687 plus 0·4977 UA	15·4781 plus 0·7466 UA
C.V.b) 2.bb)	1 Table 1	proof gallon	15·5437 plus 0·4977 UA	15·5531 plus 0·7466 UA
24.02 A.	4 Table 1	pound weight	4·4008 plus 10·8%	4·4205 plus 16·2%
B.	4 Table 1	pound weight	4·6281 plus 6·2%	4·6413 plus 9·36%
C.I.a)	4 Table 1	pound weight	4·3501 plus 14%	4·3588 plus 21·06%
C.I.b)	4 Table 1	pound weight	4·4382 plus 14%	4·4482 plus 21·06%
C.II.	4 Table 1	pound weight	4·3298 plus 14%	4·3421 plus 21·06%
D.I.	4 Table 1	pound weight	4·3298 plus 7·8%	4·3421 plus 11·7%
D.II.	4 Table 1	pound weight	4·3753 plus 7·8%	4·3855 plus 11·7%
E.I.	4 Table 1	pound weight	4·3753 plus 3·1%	4·3855 plus 4·68%
E.II.	4 Table 1	pound weight	4·3298 plus 3·1%	4·3421 plus 4·68%
33.06 B.I.a) 1.	4 Table 2	liquid gallon	9·6000 plus 1·3%	9·6000 plus 1·9%
B.I.a) 2.	4 Table 2	liquid gallon	9·6750 plus 1·3%	9·6750 plus 1·9%
B.I.a) 3.	4 Table 2	liquid gallon	9·7200 plus 1·3%	9·7200 plus 1·9%
B.I.b) 1.	4 Table 2	liquid gallon	9·6500 plus 1·3%	9·6500 plus 1·9%

Description of goods by heading and subheading	Schedule No. in Principal Order	Units of quantity per	Agreement Rate (Cyprus)	Agreement Rate (Egypt)
			£	£
B.I.b) 2.	4 Table 2	liquid gallon	9·7250 plus 1·3%	9·7250 plus 1·9%
B.I.b) 3.	4 Table 2	liquid gallon	9·7700 plus 1·3%	9·7700 plus 1·9%
36.05 B.I. and 36.06	5	7,200 matches	0·4958 plus 1·3%	0·4987 plus 2%
98.10 A.I.a) 2.	6	per lighter	0·2075 plus 0·9%	0·2112 plus 1·3%
B.I.b)	6	per lighter	0·2075 plus 1·3%	0·2112 plus 1·9%

SCHEDULE 2

PREFERENTIAL RATES OF DUTY ON WINE FROM ALGERIA, MOROCCO, TUNISIA AND TURKEY

TABLE 1

(NORMAL RATES OF CUSTOMS DUTY)

Description by heading & subheading	Rates of customs duty per gallon	
	£	
22.05 A.I.	1·4600 plus 0·4363 UA	
A.III. and IV.	2·4000 plus 0·4363 UA*	
B.I.	1·4600 plus 0·4363 UA	
B.III. and IV.	2·4000 plus 0·4363 UA*	
C.I. a)	0·7500 plus 0·3273 UA	
C.I. b) 1.	0·8250 plus 0·0981 UA	
C.I. b) 2.	0·9000 plus 0·0981 UA	
C.II. a) 1.	0·9000 plus 0·1527 UA	
C.II. a) 2.	1·8500 plus 0·1527 UA	
C.II. b) 1.aa)	0·8250 plus 0·1200 UA	
C.II. b) 1.bb)	0·7500 plus 0·3000 UA	
C.II. b) 2.aa)	1·7750 plus 0·1200 UA	
C.II. b) 2.bb)	1·8500 plus 0·1200 UA	
C.III.a) 1.	1·8500 plus 0·1472 UA	
C.III.a) 2.bb) 11.	1·7750 plus 0·1309 UA	
C.III.a) 2.bb) 22.	1·8500 plus 0·1309 UA	
C.III.b) 1.cc)	1·8500 plus 0·1854 UA	
C.III.b) 2.cc) 11.	1·7750 plus 0·1527 UA	
C.III.b) 2.cc) 22.	1·8500 plus 0·1527 UA	
C.IV.a) 1.	1·8500 plus 0·1581 UA	
C.IV.a) 1.bb) 11.	1·7750 plus 0·1417 UA	
C.IV.a) 1.bb) 22.	1·8500 plus 0·1417 UA	
C.IV.b) 2.aa)	1·7750 plus 0·2072 UA	
C.IV.b) 2.bb)	1·8500 plus 0·2072 UA	
C.V. a) 1. and 2.	1·8500 plus 0·1090 UA*	Together with additional duty for all wines in subheading C.V. of 0·0099 UA per degree of proof spirit.
C.V. b) 1.aa) and 2.aa)	1·7750*	
C.V. b) 1.bb) and 2.bb)	1·8500*	
*Together, in the case of wine exceeding 42 degrees of proof spirit, with an addition for each additional degree or fraction of a degree of	0·1440 UA	

TABLE 2

(SPECIAL RATES FOR WINE OF SUBHEADING 22.05 WITH EXCESS TOTAL DRY EXTRACT)

Normal classification in heading and subheading	Rates of customs duty for wine with excessive dry extract not exceeding 330 grammes per litre		Rates of customs duty for wine with total dry extract exceeding 330 grammes per litre
	Total dry extract not in excess of	per liquid gallon	per liquid gallon plus in every case 0·0099 UA per degree of proof spirit
		£	£
C.I.a)	90 g. per litre	0·9000 plus 0·1527 UA	0·9000 plus 0·1090 UA
C.I.b) 1.		0·8250 plus 0·1200 UA	0·8250
C.I.b) 2.		0·9000 plus 0·1200 UA	0·9000
C.II. a) 1.	130 g. per litre	0·9000 plus 0·1854 UA	0·9000 plus 0·1090 UA
C.II. a) 2.		1·8500 plus 0·1854 UA	1·8500 plus 0·1090 UA
C.II. b) 1.aa)		0·8250 plus 0·1527 UA	0·8250
C.II. b) 1.bb)		0·9000 plus 0·1527 UA	0·9000
C.II. b) 2.aa)		1·7750 plus 0·1527 UA	1·7750
C.II. b) 2.bb)		1·8500 plus 0·1527 UA	1·8500
C.III.b) 1.cc)		1·8500 plus 0·2072 UA	1·8500 plus 0·1090 UA
C.III.b) 2.cc) 11.		1·7750 plus 0·2072 UA	1·7750
C.III.b) 2.cc) 22.		1·8500 plus 0·2072 UA	1·8500
C.IV.b) 2.aa)			1·7750
C.IV.b) 2.bb)			1·8500 plus 0·1090 UA

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into operation on 1st January 1974, implements obligations of the United Kingdom under the Agreements of 18th and 19th December 1972 between the European Community and Egypt and Cyprus respectively, in relation to Customs revenue duties other than those on hydrocarbon oils. It also implements obligations of the United Kingdom under Regulation (EEC) 2012/73 (OJ L206/5 dated 27.7.73) in respect of certain wines from Algeria, Morocco, Tunisia and Turkey.

2. For Cyprus the Order provides for the protective element (generally nil) in the rates of duty on all descriptions of goods eligible for Commonwealth preference treatment to be retained at the level applicable before the protocol extending the Agreement to the United Kingdom came into force, where such rates are lower than the Commonwealth rates aligned on 1st January 1974 towards the duties in the common customs tariff (CCT). (Article 6). It also provides special reduced rates in certain circumstances for specified goods (excluding those listed in Annex II to the Treaty of Rome) satisfying the origin conditions of the Agreement. (Articles 7 and 9).

3. For Egypt the Order provides for a cut of 55% in the protective element in the duties on goods other than those listed in Annex II of the Treaty of Rome subject to such rates not being lower than the EEC rates. (Articles 8 and 9).

4. For wines from Algeria, Morocco, Tunisia and Turkey the UK protective elements in the duties are aligned to 60% of the CCT rates by reducing the difference between them by 40%. A separate table of rates is provided for certain sweet wines which under the rules of the CCT have to be classified under different tariff subheadings and thus attract a higher level of CCT duty. (Articles 10 and 11).

5. The Order provides for corresponding alterations in drawback rates, where applicable. (Article 5).

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