STATUTORY INSTRUMENTS

1974 No. 2036

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974

Made - - - -	*4th December* 1974
Laid before the House of Commons -	*11th December* 1974
Coming into Operation	*1st January* 1975

The Treasury, by virtue of the powers conferred upon them by section 1(4), (5) and (6) of the Finance Act 1973(**a**), and of all other powers enabling them in that behalf, hereby make the following Order:—

PART I

PRELIMINARY

Citation, operation and interpretation

1.—(1) This Order may be cited as the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974.

(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 1975.

2. In this Order—

"the Community" means the European Economic Community; references to a heading or subheading other than a column heading are references to a heading or subheading of the Customs Tariff 1959; and any description of goods shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

PART II

REVENUE DUTY GOODS OTHER THAN HYDROCARBON OIL

General

3. In this Part of this Order—

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

"the Agreements" means—

(*a*) the Agreements, signed on 22nd July 1972, between the Community and, respectively, Austria**(a)**, Iceland**(b)**, Portugal**(c)**, Sweden**(d)** and Switzerland**(e)**,

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

(*c*) the Agreement, signed on 5th October 1973, between the Community and Finland**(g)**;

"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;

"Treaty of Accession" means the treaty relating to the accession of the United Kingdom to the Community and to the European Atomic Energy Community, signed at Brussels on the 22nd January 1972; and

"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 sections 1 and 13 of the Import Duties Act 1958**(h)**.

4.—(1) This Part of this Order applies to goods of the descriptions specified in Schedules 1 to 10 hereto.

(2) In the case of such goods for the column headings applicable to rates of customs duty and of drawback set out in Schedules 1, 2, 3, 5 (Tables 1 and 3), 6 and 7 of the Finance Act 1973 and Table 2 of Schedule 1 to the Finance Act 1964**(i)** (hereinafter referred to as the "original schedules") and for the descriptions of goods specified in those schedules there shall be substituted the column headings and descriptions of goods set out in Schedules 1 to 6 hereto (hereinafter referred to as the "new schedules") and, except as is provided by Articles 8 to 21 of this Order, for the rates of customs duty chargeable and of drawback, if any, allowable specified in the original schedules there shall be substituted the rates specified in the new schedules.

(3) All references in this Part of this Order to rates of customs duty or drawback in the original schedules shall be read as referring to such rates as increased by section 1 of the Finance Act 1974**(j)**.

5. Where a rate provided under this Part of 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.

(a) Annexed to Regulation (EEC) No 2836/72 OJ No L300 31.12.1972, p. 1 (OJ/SE 1972 (31 Dec.) p. 3).
(b) Annexed to Regulation (EEC) No 2842/72 OJ No L301 31.12.1972 p. 1 (OJ/SE 1972 (31 Dec.) p. 3).
(c) Annexed to Regulation (EEC) No 2844/72 OJ No L301 31.12.1972, p. 164 (OJ/SE 1972 (31 Dec.) p. 166).
(d) Annexed to Regulation (EEC) No 2838/72 OJ No L300 31.12.1972, p. 96 (OJ/SE 1972 (31 Dec.) p. 98).
(e) Annexed to Regulation (EEC) No 2840/72 OJ No L300 31.12.1972, p. 188 (OJ/SE 1972 (31 Dec.) p. 190).
(f) Annexed to Regulation (EEC) No 1691/73 OJ No L171 27.6.1973, p. 1.
(g) Annexed to Regulation (EEC) No 3177/73 OJ No L328 28.11.1973, p. 1.
(h) 1958 c. 6.
(i) 1964 c. 49.
(j) 1974 c. 30.

6.—(1) In the new schedules the rates shown in the columns headed as follows apply to goods of the following categories and, if no rate is shown for any particular description, then, unless otherwise provided for, the "Full" rate shall be applicable:—

Column heading	Goods
Commonwealth 1	Goods qualifying for Commonwealth preference.
Commonwealth 2	Goods of the Commonwealth preference standstill area, being that part of the Commonwealth preference area formed by the countries named in Part I of Schedule 11 hereto, which are consigned to the United Kingdom from such standstill area.
FTA	Goods which satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements(a), or goods to which the Convention rate would have been applicable under the provisions of the Finance Act 1973.
Republic of Ireland	Goods of the Republic of Ireland consigned to the United Kingdom from that country.
EEC	Goods originating or in free circulation in a state which is a member of the Community.
Full	Other goods.

(2) Where goods qualify for a rate under more than one column heading the lower or lowest rate shall be applicable.

7. 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.

States associated with EEC and certain developing Commonwealth countries

8.—(1) For all goods of the countries and territories listed in Part 1 of Schedule 11 hereto, which satisfy the provisions of Regulations made by the Secretary of State by virtue of section 2(1) of the Finance Act 1973 for determining the origin of goods from the Commonwealth preference standstill area the rates of customs duty chargeable and of drawback, if any, allowable shall be the lower or lowest of those provided under the column headings "Full" in the original schedules and those applicable in the new schedules.

(a) The original Articles 25(1) of Protocol No. 3 have been replaced for each Agreement as follows:
Austria by Joint Committee decision No. 9/73 Annexed to Regulation (EEC) 3353/73 OJ No L347, 17.12.1973, p. 12.
Iceland by Joint Committee decision No. 9/73 Annexed to Regulation (EEC) 3354/73 OJ No L347, 17.12.1973, p. 18.
Portugal by Joint Committee decision No. 9/73 Annexed to Regulation (EEC) 3355/73 OJ No L 347, 17.12.1973, p. 24.
Sweden by Joint Committee decision No. 9/73 Annexed to Regulation (EEC) 3356/73 OJ No L 347, 17.12.1973, p. 30.
Switzerland by Joint Committee decision No. 9/73 Annexed to Regulation (EEC) 3357/73 OJ No L 347, 17.12.1973, p. 36.
Norway by Joint Committee decision No. 6/73 Annexed to Regulation (EEC) 3358/73 OJ No L 347, 17.12.1973, p. 42.
Finland by Joint Committee decision No. 6/74 Annexed to Regulation (EEC) 840/74 OJ No L 102, 11.4.1974, p. 1.

(2) For all goods of the countries and territories listed in Part 2 of Schedule 11 hereto, being originating products entitled to special rates under either Articles 109(2) or 119(2) of the Treaty of Accession, the rates of customs duty chargeable and of drawback, if any, allowable shall be the lower or lowest of those applicable in the original schedules and those applicable in the new schedules.

Denmark

9. For the following goods of Denmark the rates of customs duty chargeable and of drawback, if any, allowable shall—

(*a*) for goods described in Schedules 1 and 2 hereto, be the rates applicable under the column headings "Commonwealth 2"; and

(*b*) for goods described in that part of Schedule 4 hereto relating to tobacco of heading 24.02 description "2 *Manufactured; extracts and essences*" and in Schedules 5 and 6 hereto, be at the rates applicable under the column heading "Republic of Ireland".

Other E.F.T.A. countries

10. The rates of customs duty chargeable and of drawback, if any, allowable on the following goods which, notwithstanding that the goods do not satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements, are nevertheless entitled under the Agreements to the benefit of reduced rates of duty as originating products within the meaning of the Agreements, shall not be those shown under the column headings "FTA" in Schedules 1 to 7 hereto but shall be charged as follows:

(*a*) beer of subheading 22.03A., at the rate shown under the column heading "EEC" in Schedule 2 hereto plus 6%;

(*b*) spirits to which Article 11 applies, at the rate shown under the column heading "Article 10" in Schedule 7 hereto; and

(*c*) matches of subheadings 36.05B.I. and 36.06 and mechanical lighters of subheadings 98.10 A.I.a)2. and 98.10 B.I.b) at the respective rates shown under the column headings "EEC" in Schedules 5 and 6 hereto.

11.—(1) In the case of spirits of subheading 22.09 C.V. (Spirituous beverages other than rum, arrack and tafia, gin, whisky, vodka or plum, pear or cherry brandy) which contain eggs, egg yolk or sugar (sucrose or invert sugar) and are entitled to the benefit of reduced rates of duty under the Agreements, the rates shown in Schedule 7 hereto shall apply in place of those shown in Schedule 1 hereto.

(2) For the purposes of this Article, the description of goods in column 1 of the said Schedule shall be taken to include all goods which it would include if it were a heading or subheading and were accordingly subject to the Interpretative Rules of the Customs Tariff 1959.

Malta

12.—(1) For the purposes of Article 6, Malta shall be deemed to be part of the Commonwealth preference standstill area formed by the countries named in Part 1 of Schedule 11.

(2) For goods of Malta, the rates of customs duty chargeable and of drawback, if any, allowable shall be—

(*a*) for goods of headings and subheadings 33.06 B.I., 36.05 B.I., 36.06, 98.10 A.I.a)2. and 98.10 B.I.b) which are entitled to benefit as originating products under the provisions of the Agreement signed on 5th December 1970 between the Community and Malta**(a)** as modified by paragraph 2 of Article 1 of Regulation (EEC) No 555/74**(b)**, those shown under the column headings "Republic of Ireland" in the new schedules; and

(*b*) for other goods the lower or lowest of those provided in the original schedules at the "Full" rate and those applicable in the new schedules.

Channel Islands

13.—(1) For the purposes of Article 6, the Channel Islands shall be deemed to be a state which is a member of the Community.

(2) For goods of the Channel Islands which qualify for rates of customs duty or drawback under the column headings "Commonwealth 1" or "FTA" in the new schedules the rates applicable shall be the respective rates expressed in pounds ignoring any additional amount expressed in "UA" or as a percentage.

Cyprus

14. Subject to the provisions of Article 17, for goods of Cyprus the rates of customs duty chargeable and of drawback, if any, allowable shall be:—

(*a*) where they 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 lower of the rates shown under the column headings "Commonwealth 1" and "Commonwealth 2" of the new schedules;

(*b*) where they are described in Schedule 8 hereto and qualify for benefit as originating products under the Agreement signed on 19th December 1972 between the Community and Cyprus**(c)** and the Protocol thereto signed on 28th March 1973**(d)**, the higher of the rates shown under the column headings "EEC" in the new schedules and those shown under the column heading "Agreement rate (Cyprus)" in Schedule 8 hereto;

(*c*) where they qualify for a rate under both (*a*) and (*b*) above, the lower of these rates; and

(*d*) where they do not qualify for a rate under either (*a*) or (*b*) above, the lower of the rates shown under the column headings "Full" in the original schedules and the new schedules.

Egypt

15. Subject to the provisions of Article 17, for goods of Egypt which are described in Schedule 8 hereto and qualify as originating products under the Agreement signed on 18th December 1972 between the Community and Egypt**(e)** and the Protocol thereto signed on 19th December 1972**(f)** 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 8 and those shown under the column headings "EEC" of the new schedules.

(a) Annexed to Regulation (EEC) No 492/71 OJ No L61 14.3.1971, p. 1.
(b) OJ No L67 9.3.1974, p. 1.
(c) Annexed to Regulation (EEC) No 1246/73 OJ No L 133, 21.5.1973, p. 1.
(d) Annexed to Regulation (EEC) No 1247/73 OJ No L 133, 21.5.1973, p. 87.
(e) & (f) Annexed to Regulation (EEC) No 2409/73 OJ No L 251, 7.9.1973, p. 1.

Morocco and Tunisia

16. Subject to the provisions of Article 17, for goods of Morocco which qualify as originating products under the Agreement signed on 31st March 1969 between the Community and Morocco**(a)** and the Protocol signed on 2nd March 1973**(b)** annexed thereto, and for goods of Tunisia which qualify as originating products under the Agreement signed on 28th March 1969 between the Community and Tunisia**(c)** and the Protocol signed on 28th February 1973**(d)** annexed thereto, the rates of customs duty chargeable and of drawback, if any, allowable shall be those shown under the column headings "EEC" of the new schedules.

Goods excluded from Articles 14–16

17.—(1) Articles 14(*b*), 15 and 16 shall not apply to spirits of heading or subheading 22.08 and 22.09 A. obtained from agricultural products listed in Annex II to the EEC Treaty.

(2) Article 16 shall not apply to goods of the following descriptions—

Heading	Description
22.05	Wine of fresh grapes.
22.07	Certain fermented beverages.
23.05 A.	Wine lees.
24.01	Unmanufactured tobacco.

Turkey

18. For goods of Turkey which qualify as originating products under the Interim Agreement signed on 30th June 1973 between the Community and Turkey**(e)** the rates of customs duty chargeable and of drawback, if any, allowable shall be in—

(*a*)	Schedule 1 (Table 1)	Spirits of 22.08 and 22.09,
	Schedule 1 (Table 2)	Perfumed spirits of 33.06 B.I.,
	Schedule 2	Beer of 22.03 A.,
	Schedule 3 (Table 1)	Wine lees of 23.05 A.,
	Schedule 4 (Table 1)	Manufactured tobacco of 24.02,
	Schedule 5	Matches of 36.05 B.I. and 36.06, and
	Schedule 6	Mechanical lighters of 98.10 A.I.a)2. and 98.10 B.I.b)

the rate shown under the column headings "Republic of Ireland" in the said Schedules;

(*b*)	Schedule 2 and Schedule 3 (Table 1)	Fermented beverages, including beer, of 22.07 and
	Schedule 4 (Tables 1 and 2)	Unmanufactured tobacco of 24.01

the rates shown under the column headings "EEC" in the said Schedules; and for wine of 22.06, the rates shown in Schedule 9 hereto shall be substituted for those shown in Schedule 3.

(a) & (b) Annexed to Regulation (EEC) No 2285/73 OJ No L 239, 27.8.1973, p. 1.
(c) & (d) Annexed to Regulation (EEC) No 2286/73 OJ No L 239, 27.8.1973, p. 105.
(e) Annexed to Regulation (EEC) No 2682/73 OJ No L 277, 3.10.1973, p. 1.

Certain other Mediterranean countries

19. The rates of customs duty chargeable and of drawback, if any, allowable on goods of Algeria, Greece, Israel, Lebanon and Spain, other than goods of Algeria to which Schedule 10 hereto applies, shall be the lower of the rates applicable under the original schedules and under the new schedules.

Special rates for wine of 22.05

20. The rates of customs duty chargeable on wines of heading 22.05 originating in and coming from Algeria, Morocco, Tunisia and Turkey shall, where the conditions set out in the second sub-paragraph 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) as modified by the second sub-paragraph of Article 1(2) of Regulation (EEC) No 2313/71**(b)** are fulfilled, but subject to the provisions of Article 21 of this Order, be those shown in Table 1 of Schedule 10 hereto.

21. Where the presence of total dry extract in the products falling within subheading 22.05 C. in Table 1 of Schedules 3 and 10 hereto, other than products falling within the following subheadings—

22.05 C.III.a)1.
b)1.
b)2.
IV.a)1.
b)1.
b)2.

exceeds the quantities shown in column 2 of Table 2 to either of the said Schedules then the rates of customs duty applicable shall, in place of those shown in Table 1 of Schedule 3 at the "Full" or "Commonwealth 1" rate and in Table 1 of Schedule 10, be—

(*a*) in the case of Schedule 3, where it does not exceed 330 grammes per litre, those shown in columns 3 and 4 and, where it exceeds 330 grammes per litre, those shown in columns 5 and 6 of Table 2 to that Schedule; and

(*b*) in the case of Schedule 10, where it does not exceed 330 grammes per litre, those shown in column 3 and, where it exceeds 330 grammes per litre, those shown in column 4 of Table 2 to that Schedule.

PART III

HYDROCARBON OIL

Interpretation

22. In this Part of this Order—

"the Act of 1971" means the Hydrocarbon Oil (Customs and Excise) Act 1971**(c)**;

"the additional duty" means any amount by which the customs duty charged under section 4(1) of the Act of 1971 on hydrocarbon oil may be increased by virtue of Article 23(2) of this Order or, where the context so permits, any amount by which that duty was or was liable to be increased by virtue of Article 3(2) of the Hydrocarbon Oil (Customs Duties) Order 1973**(d)** (as amended)**(e)**;

(a) OJ No L 99, 5.5.1970, p. 1. (OJ/SE 1970 (I) p. 234).
(b) OJ No L 244, 30.10.1971, p. 10 (OJ/SE 1971 (III) p. 893).
(c) 1971 c. 12.
(d) S.I. 1973/1948 (1973 III, p. 6753).
(e) The amending Orders are S.I.s 1973/2085 (1973 III, p. 7200), 1973/2086 (1973 III, p. 7203) and 1974/1105 (1974 II, p. 4040).

"entered premises" means premises of which entry has been made pursuant to Regulation 3(1) of the Hydrocarbon Oil Regulations 1973**(a)** as amended**(b)**;

"hydrocarbon oil" and "refinery" have the same meanings as in the Act of 1971;

"like hydrocarbon oil" means hydrocarbon oil which, in the opinion of the Commissioners, is sufficiently similar to imported hydrocarbon oil to be regarded for the purpose of relief under Article 24 as interchangeable with that hydrocarbon oil;

any reference to exportation and cognate expressions shall include a reference to shipment as stores; and

in columns 2, 3 and 4 of Schedule 12 hereto, the references to rates of duty expressed as percentages are references to percentages of the value of the goods.

Additional duty chargeable on some hydrocarbon oil imported from certain countries

23.—(1) This Article applies to imported hydrocarbon oil entered for home use, or entered for consumption or use in a refinery or entered premises in accordance with paragraph (3) of this Article on or after the 1st January 1975 and which falls under the subheadings specified in Schedule 12 to this Order, but shall not apply to hydrocarbon oil—

(*a*) originating in, or at the time of its importation into the United Kingdom in free circulation in, a state which is a member of the Community, or the Channel Islands, or

(*b*) originating in, or manufactured or produced in, a country or territory named in Schedule 13 to this Order.

(2) Subject to the provisions of paragraph (1) of this Article, the rate of customs duty chargeable under the Act of 1971 on hydrocarbon oil falling under the subheadings specified in column 1 of Schedule 12 to this Order shall—

(*a*) in the case of hydrocarbon oil originating in Egypt, be increased by the relevant rates specified in column 2 of that Schedule;

(*b*) in the case of hydrocarbon oil originating in Turkey, be increased by the relevant rates specified in column 3 of that Schedule; and

(*c*) in the case of other hydrocarbon oil, be increased by the relevant rates specified in column 4 of that Schedule;

Provided that the additional duty—

(*a*) shall be disregarded for the purpose of calculating the duty of excise chargeable under section 6 of the Act of 1971; and

(*b*) shall, in respect of pinene classifiable under subheading 29.01 C.I.a) and hydrocarbon oil of subheadings 38.07 A., 38.07 B. or 38.07 C.I. which are entered for home use on importation, removed from warehouse or taken for use or consumption within a refinery or entered premises before 1st July 1975, be chargeable at the relevant rates specified in the brackets in columns 2 and 4 of the said Schedule.

(a) S.I. 1973/1311 (1973 II, p. 3984).
(b) The amending Regulations are not relevant to the subject matter of this Order.

(3) Notwithstanding the provisions of section 4(2) of the Act of 1971, any additional duty on hydrocarbon oil which is taken for consumption or use within a refinery or entered premises shall be charged at the time when it is so taken for consumption or use; and, thereupon, the proprietor of the hydrocarbon oil shall deliver to the proper officer an entry thereof for such purpose in such form and manner and containing such particulars as the Commissioners may direct, and shall pay such additional duty on making the entry. This paragraph does not apply to hydrocarbon oil taken for use in any operation permitted under the Customs and Excise Act 1952**(a)** to be carried out in a warehouse.

Relief from additional duty on exportation

24.—(1) The Commissioners shall have power to remit or repay any additional duty on any hydrocarbon oil imported or proposed to be imported into the United Kingdom where they are satisfied that it is intended to export the hydrocarbon oil or goods incorporating it or manufactured or produced from it:

Provided that the Commissioners shall not grant relief under this Article if they have been notified by the Department of Trade that in the opinion of that Department the granting of such relief would not conduce to the exportation of hydrocarbon oil or of goods incorporating or manufactured or produced from hydrocarbon oil or would not be in the national interest.

(2) For the purposes of this Article the Commissioners may treat any imported hydrocarbon oil as if it were intended to export that oil or goods incorporating it or manufactured or produced from it, if they are satisfied that like hydrocarbon oil or goods incorporating, or manufactured or produced from like hydrocarbon oil have been or are intended to be exported and that in the circumstances it is proper for the imported hydrocarbon oil to be so treated:

Provided that the Commissioners shall not grant relief under this paragraph of this Article unless they are satisfied that the like hydrocarbon oil has borne or will bear any additional duty due thereon and has not been or will not be relieved from payment of that duty on exportation.

(3) Any relief from duty under this Article shall be subject to such conditions as the Commissioners see fit to impose for the protection of the revenue or for securing that the imported hydrocarbon oil or goods incorporating it or manufactured or produced from it will be exported, or that, in such circumstances as the Commissioners may require, there shall be paid by way of duty such amount as may be so required.

Non-applicability of certain reliefs under the Act of 1971

25. Sections 7, 9, 12, 13 and 15 of the Act of 1971 shall not apply to the additional duty.

Revocation

26. The Hydrocarbon Oil (Customs Duties) Order 1973 is hereby revoked.

M. Cocks,
J. Dormand,
Two of the Lords Commissioners of
Her Majesty's Treasury.

4th December 1974.

(a) 1952 c. 44.

SCHEDULE 1

SPIRITS (RATES OF CUSTOMS DUTIES)

TABLE 1: SPIRITS OTHER THAN IMPORTED PERFUMED SPIRITS

Description of spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
	per	£	£	£	£
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:					
A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength:					
I. If warehoused 3 years or more	proof gallon	17·0600 plus 0·4364 UA per liquid gallon	17·0100 plus 0·4364 UA per liquid gallon	17·0100	17·0600
II. If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 0·4364 UA per liquid gallon	17·0850 plus 0·4364 UA per liquid gallon	17·0850	17·1350
B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher:					
I. If warehoused 3 years or more	proof gallon	17·0600 plus 0·8182 UA per liquid gallon	17·0100 plus 0·8182 UA per liquid gallon	17·0100	17·0600
II. If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 0·8182 UA per liquid gallon	17·0850 plus 0·8182 UA per liquid gallon	17·0850	17·1350
22.09 Spirits (other than those of Heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:					

A. Spirits (other than those of Heading No. 22.08) in containers holding:					
I. 2 litres or less:					
a) If warehoused 3 years or more	proof gallon	17·0600 plus 2·4888 UA plus 0·2727 UA per liquid gallon	17·0100 plus 2·4888 UA plus 0·2727 UA per liquid gallon	17·0100	17·0600
b) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 2·4888 UA plus 0·2727 UA per liquid gallon	17·0850 plus 2·4888 UA plus 0·2727 UA per liquid gallon	17·0850	17·1350
II. More than 2 litres:					
a) If warehoused 3 years or more	proof gallon	17·0600 plus 2·4888 UA	17·0100 plus 2·4888 UA	17·0100	17·0600
b) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 2·4888 UA	17·0850 plus 2·4888 UA	17·0850	17·1350
B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:					
I. Aromatic bitters of an alcoholic strength of 77·2° proof to 86° proof containing from 1·5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0·5 litre or less:					
a) If warehoused 3 years or more	proof gallon	17·0600	17·0100	17·0100	—
b) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350	17·0850	17·0850	—
C. Spirituous beverages:					
I. Rum, arrack and tafia, in containers holding:					
a) 2 litres or less:					
1. Entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 2·2362 UA	22·9575 plus 2·2362 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 2·2362 UA	23·0575 plus 2·2362 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more:					

Description of spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
	per	£	£	£	£
22.09 C.I. a) (*cont.*)					
11. Rum	proof gallon	17·0600 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0100 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0100	17·0600
22. Arrack and tafia	proof gallon	17·0600 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0100 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0100	17·0600
bb) If not warehoused, or warehoused less than 3 years:					
11. Rum	proof gallon	17·1350 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0850 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0850	17·1350
22. Arrack and tafia	proof gallon	17·1350 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0850 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0850	17·1350
b) More than 2 litres:					
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 2·0999 UA	22·9575 plus 2·0999 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 2·0999 UA	23·0575 plus 2·0999 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more:					
11. Rum	proof gallon	17·0600 plus 1·5555 UA	17·0100 plus 1·5555 UA	17·0100	17·0600
22. Arrack and tafia	proof gallon	17·0600 plus 1·5555 UA	17·0100 plus 1·5555 UA	17·0100	17·0600

bb) If not warehoused, or warehoused less than 3 years:					
11. Rum	proof gallon	17·1350 plus 1·5555 UA	17·0850 plus 1·5555 UA	17·0850	17·1350
22. Arrack and tafia	proof gallon	17·1350 plus 1·5555 UA	17·0850 plus 1·5555 UA	17·0850	17·1350
II. Gin, in containers holding:					
a) 2 litres or less:					
1. Entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 2·2362 UA	22·9575 plus 2·2362 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 2·2362 UA	23·0575 plus 2·2362 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more ...	proof gallon	17·0600 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0100 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0100	17·0600
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0850 plus 1·5555 UA plus 0·1363 UA per liquid gallon	17·0850	17·1350
b) More than 2 litres:					
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 2·0999 UA	22·9575 plus 2·0999 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 2·0999 UA	23·0575 plus 2·0999 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more ...	proof gallon	17·0600 plus 1·5555 UA	17·0100 plus 1·5555 UA	17·0100	17·0600
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 1·5555 UA	17·0850 plus 1·5555 UA	17·0850	17·1350
III. Whisky:					
a) Bourbon whiskey, in containers holding:					
1. 2 litres or less:					
aa) Entered in such a manner as to indicate that the strength is not to be tested:					

Description of spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
	per	£	£	£	£
29.09 C. III. a) 1. aa) (*cont.*)					
11. If warehoused 3 years or more	liquid gallon	23·0275 plus 1·6061 UA	—	—	23·0275
22. If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 1·6061 UA	—	—	23·1275
bb) Other:					
11. If warehoused 3 years or more	proof gallon	17·0600 plus 1·0888 UA plus 0·1363 UA per liquid gallon	—	—	17·0600
22. If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 1·0888 UA plus 0·1363 UA per liquid gallon	—	—	17·1350
2. More than 2 litres:					
aa) In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
11. If warehoused 3 years or more	liquid gallon	23·0275 plus 1·4698 UA	—	—	23·0275
22. If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 1·4698 UA	—	—	23·1275
bb) Other:					
11. If warehoused 3 years or more	proof gallon	17·0600 plus 1·0888 UA	—	—	17·0600
22. If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 1·0888 UA	—	—	17·1350
b) Other, in containers holding:					
1. 2 litres or less:					
aa) Entered in such a manner as to indicate that the strength is not to be tested:					
11. If warehoused 3 years or more	liquid gallon	23·0275 plus 1·8162 UA	22·9575 plus 1·8162 UA	22·9575	23·0275

22. If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 1·8162 UA	23·0575 plus 1·8162 UA	23·0575	23·1275
bb) Other:					
11. If warehoused 3 years or more	proof gallon	17·0600 plus 1·2444 UA plus 0·1363 UA per liquid gallon	17·0100 plus 1·2444 UA plus 0·1363 UA per liquid gallon	17·0100	17·0600
22. If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 1·2444 UA plus 0·1363 UA per liquid gallon	17·0850 plus 1·2444 UA plus 0·1363 UA per liquid gallon	17·0850	17·1350
2. More than 2 litres:					
aa) In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
11. If warehoused 3 years or more	liquid gallon	23·0275 plus 1·6799 UA	22·9575 plus 1·6799 UA	22·9575	23·0275
22. If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 1·6799 UA	23·0575 plus 1·6799 UA	23·0575	23·1275
bb) Other:					
11. If warehoused 3 years or more	proof gallon	17·0600 plus 1·2444 UA	17·0100 plus 1·2444 UA	17·0100	17·0600
22. If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 1·2444 UA	17·0850 plus 1·2444 UA	17·0850	17·1350
IV. Vodka with an ethyl alcohol content of 79·3° proof or less and plum, pear or cherry brandy in containers holding:					
a) 2 litres or less:					
1. Entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 2·8661 UA	22·9575 plus 2·8661 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 2·8661 UA	23·0575 plus 2·8661 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more ...	proof gallon	17·0600 plus 2·0221 UA plus 0·1363 UA per liquid gallon	17·0100 plus 2·0221 UA plus 0·1363 UA per liquid gallon	17·0100	17·0600

Description of spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
	per	£	£	£	£
22.09 C. IV. a) 2. (*cont.*)					
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 2·0221 UA plus 0·1363 UA per liquid gallon	17·0850 plus 2·0221 UA plus 0·1363 UA per liquid gallon	17·0850	17·1350
b) More than 2 litres:					
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 2·7298 UA	22·9575 plus 2·7298 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 2·7298 UA	23·0575 plus 2·7298 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more ...	proof gallon	17·0600 plus 2·0221 UA	17·0100 plus 2·0221 UA	17·0100	17·0600
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 2·0221 UA	17·0850 plus 2·0221 UA	17·0850	17·1350
V. Other, in containers holding:					
a) 2 litres or less:					
1. Entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 3·6325 UA	22·9575 plus* 3·6325 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 3·6325 UA	23·0575 plus* 3·6325 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more ...	proof gallon	17·0600 plus 2·4888 UA plus 0·2727 UA per liquid gallon	17·0100 plus* 2·4888 UA plus 0·2727 UA per liquid gallon	17·0100	17·0600

bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 2·4888 UA plus 0·2727 UA per liquid gallon	17·0850 plus* 2·4888 UA plus 0·2727 UA per liquid gallon	17·0850	17·1350
b) More than 2 litres:					
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more ...	liquid gallon	23·0275 plus 3·3598 UA	22·9575 plus* 3·3598 UA	22·9575	23·0275
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·1275 plus 3·3598 UA	23·0575 plus* 3·3598 UA	23·0575	23·1275
2. Other:					
aa) If warehoused 3 years or more ...	proof gallon	17·0600 plus 2·4888 UA	17·0100 plus* 2·4888 UA	17·0100	17·0600
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·1350 plus 2·4888 UA	17·0850 plus* 2·4888 UA	17·0850	17·1350

* For FTA spirits containing eggs or egg yolk and/or sugar of these descriptions see Article 11 and Schedule 7.

TABLE 2: IMPORTED PERFUMED SPIRITS

Description of spirits Including heading and subheading	Rates of customs duty		
	Unit of Quantity	Full Commonwealth 1	Commonwealth 2 EEC FTA Republic of Ireland
	per	£	£
33.06 Perfumery, cosmetics and toilet preparations:			
B. Other than shaving cream:			
1. Perfumed spirits:			
a) In cask:			
1. If warehoused 3 years or more	liquid gallon	9·6000 plus 6·7%	9·6000
2. If warehoused 2 and less than 3 years	liquid gallon	9·6750 plus 6·7%	9·6750
3. If not warehoused, or warehoused less than 2 years	liquid gallon	9·7200 plus 6·7%	9·7200
b) In bottle:			
1. If warehoused 3 years or more	liquid gallon	9·6500 plus 6·7%	9·6500
2. If warehoused 2 and less than 3 years	liquid gallon	9·7250 plus 6·7%	9·7250
3. If not warehoused, or warehoused less than 2 years	liquid gallon	9·7700 plus 6·7%	9·7700

SCHEDULE 2

BEER (RATES OF CUSTOMS DUTIES AND DRAWBACKS)

Description of beer	Heading and subheading	Rates of customs duty and drawback per 36 gallons				
		Full	EEC	Commonwealth 1	Commonwealth 2 and Republic of Ireland	FTA
Beer made from malt	22.03A.	£ 9·7600 plus 14·4%	£ 9·7600	£ 9·3600 plus 14·4%	£ 9·3600	£ 9·3600 plus 6%
Beer of Tariff heading 22.07 (other fermented beverages):	22.07B.					
In containers holding 2 litres or less ...		9·7600 plus 11·7831 UA	9·7600	9·3600 plus 11·7831 UA	9·3600	9·3600 plus 11·7831 UA
In containers holding more than 2 litres ...		9·7600 plus 8·8373 UA	9·7600	9·3600 plus 8·8373 UA	9·3600	9·3600 plus 8·8373 UA
		Each of the above rates of duty and drawback being, in the case of beer of an original gravity exceeding 1,030 degrees, increased by £0·3120 for each additional degree.				

Supplementary provision as to drawback

As respects beer the worts whereof before fermentation were of a specific gravity of less than 1,030 degrees the amount of drawback allowable shall not exceed the amount of the customs duty shown to the satisfaction of the Commissioners to have been paid.

SCHEDULE 3

WINE (RATES OF CUSTOMS DUTIES)

TABLE 1 (NORMAL RATES)

Description of wine Including heading and subheading	Rates of duty (per gallon					
	Full	Common-wealth 1	Common-wealth 2	EEC	FTA	Republic of Ireland
	£	£	£	£	£	£
22.05 Wine of fresh grapes: grape must with fermentation arrested by the addition of alcohol:						
A. Sparkling wine:						
I. Light wine	1·9850 plus 1·0910 UA	1·9450 plus 1·0910 UA	1·9450	1·9850	—	1·5950
II., III. and IV. Other wine	2·8450 plus* 1·0910 UA	2·6450 plus* 1·0910 UA	2·6450*	2·8450*	—	1·8450/2·6450*
B. Wine in bottles with "mushroom" stoppers held in place by ties or fastenings, and wine otherwise put up with an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20°C:						
I. Light wine	1·9850 plus 1·0910 UA	1·9450 plus 1·0910 UA	1·9450	1·9850	—	1·5950
II., III. and IV. Other wine	2·8450 plus* 1·0910 UA	2·6450 plus* 1·0910 UA	2·6450*	2·8450*	—	1·8450/2·6450*
C. Other:						
I. Of an actual alcoholic strength not exceeding 13° (22·7° of proof spirit) in containers holding:						
a) 2 litres or less	1·2950 plus 0·5455 UA	1·3350 plus 0·3273 UA	1·3950	1·3950	—	1·2950
b) More than 2 litres:						
1. Not in bottle	1·3450 plus 0·2454 UA	1·3050 plus 0·2454 UA	1·3200	1·3450	—	1·2950
2. In bottle	1·3950 plus 0·2454 UA	1·3350 plus 0·2454 UA	1·3950	1·3950	—	1·2950

II. Of an actual alcoholic strength exceeding 13° (22·7° of proof spirit) but not exceeding 15° (26·2° of proof spirit), in containers holding:						
a) 2 litres or less:						
1. Light wine	1·3950 plus 0·3818 UA	1·3350 plus 0·3818 UA	1·3950	1·3950	—	1·2950
2. Other wine	2·2700 plus 0·3818 UA	—	—	2·2700	—	—
b) More than 2 litres:						
1. Light wine:						
aa) Not in bottle	1·3450 plus 0·3000 UA	1·3050 plus 0·3000 UA	1·3200	1·3450	—	1·2950
bb) In bottle	1·2950 plus 0·5000 UA	1·3350 plus 0·3000 UA	1·3950	1·3950	—	1·2950
2. Other wine:						
aa) Not in bottle	2·2200 plus 0·3000 UA	—	—	2·2200	—	—
bb) In bottle	2·2700 plus 0·3000 UA	—	—	2·2700	—	—
III. Of an actual alcoholic strength exceeding 15° (26·2° of proof spirit) but not exceeding 18° (31·5° of proof spirit), in containers holding:						
a) 2 litres or less:						
1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel	2·2700 plus 0·3682 UA	—	—	2·2700	—	—
2. Other:						
aa) Wine admitted to Commonwealth preference and Irish Republic rates, not exceeding 27° of proof spirit	—	1·3350 plus 0·4636 UA	1·3950	—	—	1·2950
bb) Wine of the Republic of Ireland exceeding 27° of proof spirit	—	—	—	—	—	1·5450
cc) Other	2·2700 plus 0·4636 UA	2·0500 plus 0·4636 UA	2·0950	2·2700	—	—
b) More than 2 litres:						
1. Port, Madeira, sherry and Setubal muscatel:						
aa) Not in bottle	2·2200 plus 0·3000 UA	—	—	2·2200	—	—

Description of wine Including heading and subheading	Rates of duty (per gallon)					
	Full	Common-wealth 1	Common-wealth 2	EEC	FTA	Republic of Ireland
	£	£	£	£	£	£
22.05 C. III b) 1. (*cont.*)						
bb) In bottle	2·2700 plus 0·3000 UA	—	—	2·2700	—	—
2. Tokay (Aszu and Szamorodni):						
aa) Not in bottle	2·2200 plus 0·3273 UA	—	—	2·2200	—	—
bb) In bottle	2·2700 plus 0·3273 UA	—	—	2·2700	—	—
3. Other:						
aa) Wine admitted to Commonwealth preference and Irish Republic rates, not exceeding 27° of proof spirit:						
11. Not in bottle	—	1·3050 plus 0·3818 UA	1·3200	—	—	1·2950
22. In bottle	—	1·3350 plus 0·3818 UA	1·3950	—	—	1·2950
bb) Wine of the Republic of Ireland exceeding 27° of proof spirit	—	—	—	—	—	1·5450
cc) Other:						
11. Not in bottle	2·2200 plus 0·3818 UA	2·0200 plus 0·3818 UA	2·0200	2·2200	—	—
22. In bottle	2·2700 plus 0·3818 UA	2·0500 plus 0·3818 UA	2·0950	2·2700	—	—
IV. Of an actual alcoholic strength exceeding 18° (31·5° of proof spirit) but not exceeding 22° (38·4° of proof spirit), in containers holding:						
a) 2 litres or less:						
1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel	2·2700 plus 0·3954 UA	—	—	2·2700	—	—

2. Other:						
aa) Wine of the Republic of Ireland not exceeding 32° of proof spirit	—	—	—	—	—	1·5450
bb) Other	2·2700 plus 0·5182 UA	2·0500 plus 0·5182 UA	2·0950	2·2700	—	2·0200
b) More than 2 litres:						
1. Port, Madeira, sherry and Setubal muscatel:						
aa) Not in bottle	2·2200 plus 0·3273 UA	—	—	2·2200	—	—
bb) In bottle	2·2700 plus 0·3273 UA	—	—	2·2700	—	—
2. Tokay (Aszu and Szamorodni):						
aa) Not in bottle	2·2200 plus 0·3545 UA	—	—	2·2200	—	—
bb) In bottle	2·2700 plus 0·3545 UA	—	—	2·2700	—	—
3. Other:						
aa) Wine of the Republic of Ireland not exceeding 32° of proof spirit	—	—	—	—	—	1·5450
bb) Other:						
11. Not in bottle	2·2200 plus 0·5182 UA	2·0200 plus 0·5182 UA	2·0200	2·2200	—	2·0200
22. In bottle	2·2700 plus 0·5182 UA	2·0500 plus 0·5182 UA	2·0950	2·2700	—	2·0200
V. Of an actual alcoholic strength exceeding 22° (38·4° of proof spirit) in containers holding:						
a) 2 litres or less:						
1. and 2.	2·2700 plus 0·2727 UA plus 0·0248 UA per degree proof*	2·0500 plus 0·2727 UA plus 0·0248 UA per degree proof*	2·0950*	2·2700*	—	2·0200*
b) More than 2 litres:						
1. and 2.:						
aa) Not in bottle	2·2200 plus 0·0248 UA per degree proof*	2·0200 plus 0·0248 UA per degree proof*	2·0200*	2·2200*	—	2·0200*

Description of wine Including heading and subheading	Rates of duty (per gallon)					
	Full	Common-wealth 1	Common-wealth 2	EEC	FTA	Republic of Ireland
	£	£	£	£	£	£
22.05 C. V. b) 1. and 2. (*cont.*)						
bb) In bottle	2·2700 plus 0·0248 UA per degree proof*	2·0500 plus 0·0248 UA per degree proof*	2·0950*	2·2700*	—	2·0200*
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:						
A. Of an actual alcoholic strength of 18° (31·5° of proof spirit) or less, in containers holding:						
I. 2 litres or less:						
a) Light wine:						
1. Still	1·3950 plus 0·4636 UA	1·3350 plus 0·4636 UA	1·3950	1·3950	1·3950	1·2950
2. Other	1·9850 plus 0·4636 UA	1·9450 plus 0·4636 UA	1·9450	1·9850	1·9850	1·5950
b) and						
c) Other wine:						
1. Still	2·2700 plus 0·4636 UA	2·0500 plus 0·4636 UA	2·0950	2·2700	2·2700	1·5450
2. Other	2·8450 plus 0·4636 UA	2·6450 plus 0·4636 UA	2·6450	2·8450	2·8450	1·8450
II. More than 2 litres :						
a) Light wine:						
1. Still:						
aa) Not in bottle	1·3450 plus 0·3818 UA	1·3050 plus 0·3818 UA	1·3200	1·3450	1·3450	1·2950
bb) In bottle	1·3950 plus 0·3818 UA	1·3350 plus 0·3818 UA	1·3950	1·3950	1·3950	1·2950
2. Other	1·9850 plus 0·3818 UA	1·9450 plus 0·3818 UA	1·9450	1·9850	1·9850	1·5950
b) and						
c) Other wine:						
1. Still:						
aa) Not in bottle	2·2200 plus 0·3818 UA	2·0200 plus 0·3818 UA	2·0200	2·2200	2·2200	1·5450

bb) In bottle	2·2700 plus 0·3818 UA	2·0500 plus 0·3818 UA	2·0950	2·2700	2·2700	1·5450
2. Other	2·8450 plus 0·3818 UA	2·6450 plus 0·3818 UA	2·6450	2·8450	2·8450	1·8450
B. Of an actual alcoholic strength exceeding 18° (31·5° of proof spirit) but not exceeding 22° (38·4° of proof spirit), in containers holding:						
I. 2 litres or less:						
a) and b):						
1. Still	2·2700 plus 0·5182 UA	2·0500 plus 0·5182 UA	2·0950	2·2700	2·2700	1·5450/2·0200
2. Other	2·8450 plus 0·5182 UA	2·6450 plus 0·5182 UA	2·6450	2·8450	2·8450	1·8450/2·6450
II. More than 2 litres:						
a) and b):						
1. Still:						
aa) Not in bottle	2·2200 plus 0·4364 UA	2·0200 plus 0·4364 UA	2·0200	2·2200	2·2200	1·5450/2·0200
bb) In bottle	2·2700 plus 0·4364 UA	2·0500 plus 0·4364 UA	2·0950	2·2700	2·2700	1·5450/2·0200
2. Other	2·8450 plus 0·4364 UA	2·6450 plus 0·4364 UA	2·6450	2·8450	2·8450	1·8450/2·6450
C. Of an actual alcoholic strength exceeding 22° (38·4° of proof spirit), in containers holding:						
I. 2 litres or less:						
a) and b):						
1. Still	2·2700 plus 0·2727 UA plus 0·0248 UA per degree proof*	2·0500 plus 0·2727 UA plus 0·0248 UA per degree proof*	2·0950*	2·2700*	2·2700*	2·0200*
2. Other	2·8450 plus 0·2727 UA plus 0·0248 UA per degree proof*	2·6450 plus 0·2727 UA plus 0·0248 UA per degree proof*	2·6450*	2·8450*	2·8450*	2·6450*

Description of wine Including heading and subheading	Rates of duty (per gallon)					
	Full	Common-wealth 1	Common-wealth 2	EEC	FTA	Republic of Ireland
	£	£	£	£	£	£
22.06 C. (*cont.*)						
II. More than 2 litres: a) and b):						
1. Still:						
aa) Not in bottle	2·2200 plus 0·0248 UA per degree proof*	2·0200 plus 0·0248 UA per degree proof*	2·0200*	2·2200*	2·2200*	2·0200*
bb) In bottle	2·2700 plus 0·0248 UA per degree proof*	2·0500 plus 0·0248 UA per degree proof*	2·0950*	2·2700*	2·2700*	2·0200*
2. Other	2·8450 plus 0·0248 UA per degree proof*	2·6450 plus 0·0248 UA per degree proof*	2·6450*	2·8450*	2·8450*	2·6450*
22.07 Other fermented beverages:						
A. Piquette:						
I. Not in bottle	1·3450 plus whichever is the greater of 0·2454 UA or 0·0248 UA per degree of proof spirit	1·3050 plus whichever is the greater of 0·2454 UA or 0·0248 UA per degree of proof spirit	1·3200	1·3450	—	1·2950
II. In bottle	1·3950 plus whichever is the greater of 0·2454 UA or 0·0248 UA per degree of proof spirit	1·3350 plus whichever is the greater of 0·2454 UA or 0·0248 UA per degree of proof spirit	1·3950	1·3950	—	1·2950

B. Other:						
I. Sparkling:						
a) Light wine	1·9850 plus 0·8182 UA	1·9450 plus 0·8182 UA	1·9450	1·9850	—	1·5950
b), c) and d) Other wine	2·8450 plus 0·8182 UA*	2·6450 plus 0·8182 UA*	2·6450*	2·8450*	—	1·8450/2·6450*
II. Still, in containers holding:						
a) 2 litres or less:						
2. Other than beer:						
aa) Light wine	1·2950 plus 0·5455 UA	1·3350 plus 0·3273 UA	1·3950	1·3950	—	1·2950
bb), cc) and dd) Other wine ...	2·2700 plus 0·3273 UA*	2·0500 plus 0·3273 UA*	2·0950*	2·2700*	—	1·5450/2·0200*
b) More than 2 litres:						
2. Other than beer:						
aa) Light wine:						
11. Not in bottle	1·3450 plus 0·2454 UA	1·3050 plus 0·2454 UA	1·3200	1·3450	—	1·2950
22. In bottle	1·3950 plus 0·2454 UA	1·3350 plus 0·2454 UA	1·3950	1·3950	—	1·2950
bb), cc) and dd) Other wine:						
11. Not in bottle	2·2200 plus 0·2454 UA*	2·0200 plus 0·2454 UA*	2·0200*	2·2200*	—	1·5450/2·0200*
22. In bottle	2·2700 plus 0·2454 UA*	2·0500 plus 0·2454 UA*	2·0950*	2·2700*	—	1·5450/2·0200*
23.05 Residues and waste from the food industries:						
A. Wine lees:						
I. Having total alcoholic content not exceeding 10 litres of pure alcohol per 100 kg and dry matter content not less than 25% by weight:						
b) Light wine	1·3450	1·3050	1·3200	1·3450	—	1·2950
c), d) and e) Other wine	2·2200*	2·0200*	2·0200*	2·2200*	—	1·5450/2·0200*
II. Other:						
a) Light wine	1·3450 plus 2·4888 UA per proof gallon	1·3050 plus 2·4888 UA per proof gallon	1·3200	1·3450	—	1·2950

Description of wine Including heading and subheading	Rates of duty (per gallon)					
	Full	Common-wealth 1	Common-wealth 2	EEC	FTA	Republic of Ireland
	£	£	£	£	£	£
23.05 A. II. (*cont.*) b), c) and d) Other wine	2·2200* plus 2·4888 UA per proof gallon	2·0200* plus 2·4888 UA per proof gallon	2·0200*	2·2200*	—	1·5450/2·0200*
*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	0·1810	0·1650	0·1650	0·1810	0·1810	0·1650

(Article 21)

TABLE 2

(SPECIAL RATES OF CUSTOMS DUTY FOR WINE OF SUBHEADING 22.05 C. WITH EXCESS TOTAL DRY EXTRACT)

Normal classification Including heading and subheading	Wine with total dry extract not exceeding 330 grammes per litre			Wine with total dry extract exceeding 330 grammes per litre	
	but exceeding per litre	per liquid gallon		per liquid gallon plus in every case 0·0248 UA per degree of proof spirit	
		Full	Commonwealth 1	Full	Commonwealth 1
		£	£	£	£
C. I. Of an actual alcoholic strength not exceeding 13° (22·7° of proof spirit), in containers holding:					
a) 2 litres or less	90 grammes	1·3950 plus 0·3818 UA	1·3350 plus 0·3818 UA	1·3950 plus 0·2727 UA	1·3350 plus 0·2727 UA
b) More than 2 litres:					
1. Not in bottle	90 grammes	1·3450 plus 0·3000 UA	1·3050 plus 0·3000 UA	1·3450	1·3050
2. In bottle	90 grammes	1·2950 plus 0·5000 UA	1·3350 plus 0·3000 UA	1·3950	1·3350
C. II. Of an actual alcoholic strength exceeding 13° (22·7° of proof spirit) but not exceeding 15° (26·2° of proof spirit), in containers holding:					
a) 2 litres or less:					
1. Light wine	130 grammes	1·3950 plus 0·4636 UA	1·3350 plus 0·4636 UA	1·3950 plus 0·2727 UA	1·3350 plus 0·2727 UA
2. Other wine	130 grammes	2·2700 plus 0·4636 UA	—	2·2700 plus 0·2727 UA	—
b) More than 2 litres:					
1. Light wine:					
aa) Not in bottle	130 grammes	1·3450 plus 0·3818 UA	1·3050 plus 0·3818 UA	1·3450	1·3050
bb) In bottle	130 grammes	1·3950 plus 0·3818 UA	1·3350 plus 0·3818 UA	1·3950	1·3350

Normal classification Including heading and subheading	Wine with total dry extract not exceeding 330 grammes per litre			Wine with total dry extract exceeding 330 grammes per litre	
	but exceeding per litre	per liquid gallon		per liquid gallon plus in every case 0·0248 UA per degree of proof spirit	
		Full	Commonwealth 1	Full	Commonwealth 1
		£	£	£	£
C. II. b) (*cont.*)					
2. Other wine:					
aa) Not in bottle	130 grammes	2·2200 plus 0·3818 UA	—	2·2200	—
bb) In bottle	130 grammes	2·2700 plus 0·3818 UA	—	2·2700	—
C. III. Of an actual alcoholic strength exceeding 15° (26·2° of proof spirit) but not exceeding 18° (31·5° of proof spirit), in containers holding:					
a) 2 litres or less:					
2. Other than Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel:					
aa) Wine admitted to Commonwealth preference not exceeding 27° of proof spirit	130 grammes	—	1·3350 plus 0·5182 UA	—	1·3350 plus 0·2727 UA
cc) Other	130 grammes	2·2700 plus 0·5182 UA	2·0500 plus 0·5182 UA	2·2700 plus 0·2727 UA	2·0500 plus 0·2727 UA
b) More than 2 litres:					
3. Other than Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel:					
aa) Wine admitted to Commonwealth preference not exceeding 27° of proof spirit:					
11. Not in bottle	130 grammes	—	1·3050 plus 0·5182 UA	—	1·3050
22. In bottle	130 grammes	—	1·3350 plus 0·5182 UA	—	1·3350

cc) Other:					
11. Not in bottle	130 grammes	2·2200 plus 0·5182 UA	2·0200 plus 0·5182 UA	2·2200	2·0200
22. In bottle	130 grammes	2·2700 plus 0·5182 UA	2·0500 plus 0·5182 UA	2·2700	2·0500
C. IV. Of an actual alcoholic strength exceeding 18° (31·5° of proof spirit) but not exceeding 22° (38·4° of proof spirit), in containers holding:					
a) 2 litres or less:					
2. bb) Other than Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel	—	—	—	2·2700 plus 0·2727 UA	2·0500 plus 0·2727 UA
b) More than 2 litres:					
3. bb) Other than Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel:					
11. Not in bottle	—	—	—	2·2200	2·0200
22. In bottle	—	—	—	2·2700	2·0500

For the purpose of both Tables to this Schedule, "Light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference and shown below the column headings "Commonwealth 1", "Commonwealth 2" and "Republic of Ireland", 27 degrees of proof spirit.

Where two rates are shown in Table 1 below the heading "Republic of Ireland" separated by a diagonal stroke (/) the lower rate refers to wine exceeding 27 degrees but not exceeding 32 degrees and the higher rate to wine exceeding 32 degrees of proof spirit.

Where two rates are shown in Table 1 below the heading "Commonwealth 1" or "Commonwealth 2" separated by a diagonal stroke (/) the lower rate refers to wine not exceeding 27 degrees and the higher rate to wine exceeding 27 degrees of proof spirit.

SCHEDULE 4

TOBACCO

TABLE 1 (RATES OF CUSTOMS DUTY)

Description of tobacco, including subheading	Heading	Rates of duty per pound weight					
		Full	EEC	Common-wealth 1	Common-wealth 2	FTA	Republic of Ireland
		£	£	£	£	£	£
1. *Unmanufactured and refuse:*	24.01						
A. Of a value, per package, not less than 280 UA per 100 Kg net weight:							
I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids):							
a) Containing 10% or more by weight of moisture:							
1. Of a value not more than 321 UA per 100 Kg		5·6540 plus 8·4%	5·6540	5·6232 plus 8·4%	5·6280	5·6540 plus 8·4%	5·6232
2. Other		5·6540 plus 0·1224 UA	5·6540	5·6232 plus 0·1224 UA	5·6280	5·6540 plus 0·1224 UA	5·6232
b) Containing less than 10% by weight of moisture:							
1. Of a value not more than 321 UA per 100 Kg		5·6986 plus 8·4%	5·6986	5·6646 plus 8·4%	5·6700	5·6986 plus 8·4%	5·6646
2. Other		5·6986 plus 0·1224 UA	5·6986	5·6646 plus 0·1224 UA	5·6700	5·6986 plus 0·1224 UA	5·6646
II. Other:							
a) Containing 10% or more by weight of moisture:							
1. Of a value not more than 466 UA per 100 Kg		5·6540 plus 9%	5·6540	5·6232 plus 9%	5·6280	5·6540 plus 9%	5·6232
2. Other		5·6540 plus 0·1905 UA	5·6540	5·6232 plus 0·1905 UA	5·6280	5·6540 plus 0·1905 UA	5·6232
b) Containing less than 10% by weight of moisture:							
1. Of a value not more than 466 UA per 100 Kg		5·6986 plus 9%	5·6986	5·6646 plus 9%	5·6700	5·6986 plus 9%	5·6646

2. Other	5·6986 plus 0·1905 UA	5·6986	5·6646 plus 0·1905 UA	5·6700	5·6986 plus 0·1905 UA	5·6646
B. Other:						
I. Containing 10% or more by weight of moisture:						
a) Of a value less than 121·8 UA per 100 Kg	5·6540 plus 0·0762 UA	5·6540	5·6232 plus 0·0762 UA	5·6280	5·6540 plus 0·0762 UA	5·6232
b) Of a value of 121·8 UA or more per 100 Kg but less than 143·4 UA per 100 Kg	5·6540 plus 13·8%	5·6540	5·6232 plus 13·8%	5·6280	5·6540 plus 13·8%	5·6232
c) Of a value of 143·4 UA or more per 100 Kg	5·6540 plus 0·0898 UA	5·6540	5·6232 plus 0·0898 UA	5·6280	5·6540 plus 0·0898 UA	5·6232
II. Containing less than 10% by weight of moisture:						
a) Of a value less than 121·8 UA per 100 Kg	5·6986 plus 0·0762 UA	5·6986	5·6646 plus 0·0762 UA	5·6700	5·6986 plus 0·0762 UA	5·6646
b) Of a value of 121·8 UA or more per 100 Kg but less than 143·4 UA per 100 Kg	5·6986 plus 13·8%	5·6986	5·6646 plus 13·8%	5·6700	5·6986 plus 13·8%	5·6646
c) Of a value of 143·4 UA or more per 100 Kg	5·6986 plus 0·0898 UA	5·6986	5·6646 plus 0·0898 UA	5·6700	5·6986 plus 0·0898 UA	5·6646

Description of tobacco, including subheading	Heading	Rates of duty per pound weight					
		Full	EEC	Common-wealth 1	Common-wealth 2	FTA	Republic of Ireland
		£	£	£	£	£	£
2. *Manufactured; extracts and essences:*	24.02						
A. Cigarettes		5·8489 plus 54%	5·8489	5·8015 plus 54%	5·8615	5·7615 plus 54%	5·7615
B. Cigars		6·0605 plus 31·2%	6·0605	6·0015 plus 31·2%	6·0015	6·0015 plus 31·2%	6·0015
C. Smoking tobacco:							
I. Cavendish or negrohead:							
a) Manufactured in bond		5·7715 plus 70·2%	5·7715	5·7325 plus 70·2%	5·7325	5·7715 plus 70·2%	5·7325
b) Other		5·8628 plus 70·2%	5·8628	5·8180 plus 70·2%	5·8180	5·8180 plus 70·2%	5·8180
II. Other		5·7600 plus 70·2%	5·7600	5·7210 plus 70·2%	5·7450	5·7050 plus 70·2%	5·7050
D. Chewing tobacco and snuff:							
I. Chewing tobacco		5·7600 plus 39%	5·7600	5·7210 plus 39%	5·7450	5·7050 plus 39%	5·7050
II. Snuff		5·8002 plus 39%	5·8002	5·7594 plus 39%	5·7660	5·7550 plus 39%	5·7550
E. Other, including agglomerated tobacco in the form of sheets or strip:							
I. Snuff work (including tobacco dust or powder and ground tobacco)		5·8002 plus 15·6%	5·8002	5·7594 plus 15·6%	5·7660	5·7550 plus 15·6%	5·7550
II. Other manufactured tobacco		5·7600 plus 15·6%	5·7600	5·7210 plus 15·6%	5·7450	5·7050 plus 15·6%	5·7050

TABLE 2 (RATES OF DRAWBACK)

Description of tobacco	Rates of drawback per pound weight			
	in respect of tobacco on which customs duty at the Full rate has been paid	in respect of tobacco on which customs duty at Commonwealth 1 rate has been paid	in respect of tobacco on which customs duty at the EEC rate has been paid	in respect of tobacco on which customs duty at Commonwealth 2 or Republic of Ireland rate has been paid
	£	£	£	£
Cigars	5·8758	5·8450	5·8758	5·8450
Cigarettes	5·7088	5·6780	5·7088	5·6780
Cut, roll, cake or other manufactured tobacco ...	5·6968	5·6660	5·6968	5·6660
Snuff (not being offal snuff)	5·7218	5·6910	5·7218	5·6910
Stalks and Tobacco refuse	5·6718	5·6410	5·6718	5·6410
	Each of the above rates of drawback being increased by a rate equivalent to any duty paid being either ad valorem duty or expressed in UA.			

SCHEDULE 5

MATCHES (RATES OF CUSTOMS DUTIES)

Heading and subheading	Rates for every 7,200 matches (and so in proportion for any less number of matches)			
	Full Commonwealth 1	Commonwealth 2	EEC	FTA Republic of Ireland
36.05 B.I. and 36.06	£ 0·5030 + 6·6%	£ Full rate or 0·5225 whichever is the less	£ 0·5030	£ 0·4900

SCHEDULE 6

MECHANICAL LIGHTERS (RATES OF CUSTOMS DUTIES)

Lighters: Incomplete as well as complete chargeable with a duty of customs under the Finance Acts	Heading and subheading	Rates per lighter			
		Full Commonwealth 1	Commonwealth 2	FTA Republic of Ireland	EEC
Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm; being incomplete lighters	98.10A.I.a)2.	£ 0·2200 plus 4·5%	£ 0·2250 or full rate, whichever is the less	£ 0·2000	£ 0·2200
Other	98.10B.I.b)	0·2200 plus 6·6%	0·2250 or full rate, whichever is the less	0·2000	0·2200

SCHEDULE 7

SPECIAL RATES OF CUSTOMS DUTIES ON SPIRITS

(Article 11)

Description of spirits Including heading and subheading	Rates of customs duty		
	Unit of quantity	FTA	Article 10
	per	£	£
22.09 C. V. Spirituous beverages other than C.I. (Rum), C.II. (Gin), C.III. (Whisky) or C.IV. (Vodka and plum, pear or cherry brandy) containing eggs or egg yolk and/or sugar (sucrose or invert sugar); in containers holding:			
a) 2 litres or less:			
1. Entered in such a manner as to indicate that the strength is not to be tested:			
aa) If warehoused 3 years or more	liquid gallon	22·9575 plus 2·2635 UA	23·0275 plus 2·2635 UA
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·0575 plus 2·2635 UA	23·1275 plus 2·2635 UA
2. Other:			
aa) If warehoused 3 years or more	proof gallon	17·0100 plus 1·5555 UA plus 0·1636 UA per liquid gallon	17·0600 plus 1·5555 UA plus 0·1636 UA per liquid gallon
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·0850 plus 1·5555 UA plus 0·1636 UA per liquid gallon	17·1350 plus 1·5555 UA plus 0·1636 UA per liquid gallon
b) More than 2 litres:			
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:			
aa) If warehoused 3 years or more	liquid gallon	22·9575 plus 2·0999 UA	23·0275 plus 2·0999 UA
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	23·0575 plus 2·0999 UA	23·1275 plus 2·0999 UA
2. Other:			
aa) If warehoused 3 years or more	proof gallon	17·0100 plus 1·5555 UA	17·0600 plus 1·5555 UA
bb) If not warehoused, or warehoused less than 3 years	proof gallon	17·0850 plus 1·5555 UA	17·1350 plus 1·5555 UA

SCHEDULE 8

RATES OF CUSTOMS DUTIES (CYPRUS AND EGYPT) (Articles 14 and 15)

Description of goods by heading and subheading	Units of quantity per	Agreement rate (Cyprus)	Agreement rate (Egypt)
		£	£
22.03 A.I.	36 liquid gallons	9·4800 plus 4·3%	9·5400 plus 6·4%
†22.03 A.II.	36 liquid gallons	9.4800 plus 4·3%	9·5400 plus 6·4%
†plus for each degree exceeding 1030° original gravity	36 liquid gallons	0·3120 for each additional degree	0·3120 for each additional degree
22.06 A.I.a) 1.	liquid gallon	1·3250 plus 0·1390 UA	1·3400 plus 0·2086 UA
A.I.a) 2.	liquid gallon	1·9570 plus 0·1390 UA	1·9630 plus 0·2086 UA
A.I.c) 1.	liquid gallon	2·0950 plus 0·1390 UA	2·1325 plus 0·2086 UA
A.I.c) 2.	liquid gallon	2·7050 plus 0·1390 UA	2·7350 plus 0·2086 UA
A.II.a) 1.aa)	liquid gallon	1·3100 plus 0·1145 UA	1·3175 plus 0·1718 UA
A.II.a) 1.bb)	liquid gallon	1·3250 plus 0·1145 UA	1·3400 plus 0·1718 UA
A.II.a) 2.	liquid gallon	1·9570 plus 0·1145 UA	1·9630 plus 0·1718 UA
A.II.c) 1.aa)	liquid gallon	2·0800 plus 0·1145 UA	2·1100 plus 0·1718 UA
A.II.c) 1.bb)	liquid gallon	2·0950 plus 0·1145 UA	2·1325 plus 0·1718 UA
A.II.c) 2.	liquid gallon	2·7050 plus 0·1145 UA	2·7350 plus 0·1718 UA
B.I.b) 1.	liquid gallon	2·0950 plus 0.1554 UA	2·1325 plus 0·2331 UA
B.I.b) 2.	liquid gallon	2·7050 plus 0·1554 UA	2·7350 plus 0·2331 UA
B.II.b) 1.aa)	liquid gallon	2·0800 plus 0·1309 UA	2·1100 plus 0·1963 UA
B.II.b) 1.bb)	liquid gallon	2·0950 plus 0·1309 UA	2·1325 plus 0·1963 UA
B.II.b) 2.	liquid gallon	2·7050 plus 0·1309 UA	2·7350 plus 0·1963 UA
C.I.a) 1.	liquid gallon	2.0950 plus 0·0818 UA plus 0·0074 UA per degree proof	2·1325 plus 0·1227 UA plus 0·0111 UA per degree proof
C.I.a) 2.	liquid gallon	2·7050 plus 0·0818 UA plus 0·0074 UA per degree proof	2·7350 plus 0·1227 UA plus 0·0111 UA per degree proof
*C.I.b) 1.	liquid gallon	2·0950 plus 0·0818 UA plus 0·0074 UA per degree proof	2·1325 plus 0·1227 UA plus 0·0111 UA per degree proof
*C.I.b) 2.	liquid gallon	2·7050 plus 0·0818 UA plus 0·0074 UA per degree proof	2·7350 plus 0·1227 UA plus 0·0111 UA per degree proof
C.II.a) 1.aa)	liquid gallon	2·0800 plus 0·0074 UA per degree proof	2·1100 plus 0·0111 UA per degree proof
C.II.a) 1.bb)	liquid gallon	2·0950 plus 0·0074 UA per degree proof	2·1325 plus 0·0111 UA per degree proof
C.II.a) 2.	liquid gallon	2·7050 plus 0·0074 UA per degree proof	2·7350 plus 0·0111 UA per degree proof
*C.II.b) 1.aa)	liquid gallon	2·0800 plus 0·0074 UA per degree proof	2·1100 plus 0·0111 UA per degree proof

*C.II.b) 1.bb)	liquid gallon	2·0950 plus 0·0074 UA per degree proof	2·1325 plus 0·0111 UA per degree proof
*C.II.b) 2.	liquid gallon	2·7050 plus 0·0074 UA per degree proof	2·7350 plus 0·0111 UA per degree proof
*plus for each degree or fraction of a degree over 42° proof	liquid gallon	0·1698 per degree proof	0·1722 per degree proof
22.08 A.I.	proof gallon	17·0250 plus 0·1309 UA per liquid gallon	17·0325 plus 0·1963 UA per liquid gallon
A.II.	proof gallon	17·1000 plus 0·1309 UA per liquid gallon	17·1075 plus 0·1963 UA per liquid gallon
B.I.	proof gallon	17·0250 plus 0·2454 UA per liquid gallon	17·0325 plus 0·3681 UA per liquid gallon
B.II.	proof gallon	17·1000 plus 0·2454 UA per liquid gallon	17·1075 plus 0·3681 UA per liquid gallon
22.09 A.I.a)	proof gallon	17·0250 plus 0·7466 UA plus 0·0818 UA per liquid gallon	17·0325 plus 1·1199 UA plus 0·1227 UA per liquid gallon
A.I.b)	proof gallon	17·1000 plus 0·7466 UA plus 0·0818 UA per liquid gallon	17·1075 plus 1·1199 UA plus 0·1227 UA per liquid gallon
A.II.a)	proof gallon	17·0250 plus 0·7466 UA	17·0325 plus 1·1199 UA
A.II.b)	proof gallon	17·1000 plus 0·7466 UA	17·1075 plus 1·1199 UA
B.I.a)	proof gallon	17·0250	17·0325
B.I.b)	proof gallon	17·1000	17·1075
C.I.a) 1.aa)	liquid gallon	22·9785 plus 0·6708 UA	22·9890 plus 1·0062 UA
C.I.a) 1.bb)	liquid gallon	23·0785 plus 0·6708 UA	23·0890 plus 1·0062 UA
C.I.a) 2.aa) 11.	proof gallon	17·0250 plus 0·4666 UA plus 0·0408 UA per liquid gallon	17·0325 plus 0·6999 UA plus 0·0613 UA per liquid gallon
C.I.a) 2.aa) 22.	proof gallon	17·0250 plus 0·4666 UA plus 0·0408 UA per liquid gallon	17·0325 plus 0·6999 UA plus 0·0613 UA per liquid gallon
C.I.a) 2.bb) 11.	proof gallon	17·1000 plus 0·4666 UA plus 0·0408 UA per liquid gallon	17·1075 plus 0·6999 UA plus 0·0613 UA per liquid gallon
C.I.a) 2.bb) 22.	proof gallon	17·1000 plus 0·4666 UA plus 0·0408 UA per liquid gallon	17·1075 plus 0·6999 UA plus 0·0613 UA per liquid gallon
C.I.b) 1.aa)	liquid gallon	22·9785 plus 0·6299 UA	22·9890 plus 0·9449 UA
C.I.b) 1.bb)	liquid gallon	23·0785 plus 0·6299 UA	23·0890 plus 0·9449 UA
C.I.b) 2.aa) 11.	proof gallon	17·0250 plus 0·4666 UA	17·0325 plus 0·6999 UA
C.I.b) 2.aa) 22.	proof gallon	17·0250 plus 0·4666 UA	17·0325 plus 0·6999 UA
C.I.b) 2.bb) 11.	proof gallon	17·1000 plus 0·4666 UA	17·1075 plus 0·6999 UA
C.I.b) 2.bb) 22.	proof gallon	17·1000 plus 0·4666 UA	17·1075 plus 0·6999 UA
C.II.a) 1.aa)	liquid gallon	22·9785 plus 0·6708 UA	22·9890 plus 1·0062 UA
C.II.a) 1.bb)	liquid gallon	23·0785 plus 0·6708 UA	23·0890 plus 1·0062 UA
C.II.a) 2.aa)	proof gallon	17·0250 plus 0·4666 UA plus 0·0408 UA per liquid gallon	17·0325 plus 0·6999 UA plus 0·0613 UA per liquid gallon
C.II.a) 2.bb)	proof gallon	17·1000 plus 0·4666 UA plus 0·0408 UA per liquid gallon	17·1075 plus 0·6999 UA plus 0·0613 UA per liquid gallon

Description of goods by heading and subheading	Units of quantity per	Agreement rate (Cyprus)	Agreement rate (Egypt)
		£	£
22.09 C.II. (*cont.*)			
C.II.b) 1.aa)	liquid gallon	22·9785 plus 0·6299 UA	22·9890 plus 0·9449 UA
C.II.b) 1.bb)	liquid gallon	23·0785 plus 0·6299 UA	23·0890 plus 0·9449 UA
C.II.b) 2.aa)	proof gallon	17·0250 plus 0·4666 UA	17·0325 plus 0·6999 UA
C.II.b) 2.bb)	proof gallon	17·1000 plus 0·4666 UA	17·1075 plus 0·6999 UA
C.III.b) 1.aa) 11.	liquid gallon	22·9785 plus 0·5448 UA	22·9890 plus 0·8172 UA
C.III.b) 1.aa) 22.	liquid gallon	23·0785 plus 0·5448 UA	23·0890 plus 0·8172 UA
C.III.b) 1.bb) 11.	proof gallon	17·0250 plus 0·3733 UA plus 0·0408 UA per liquid gallon	17·0325 plus 0·5599 UA plus 0·0613 UA per liquid gallon
C.III.b) 1.bb) 22.	proof gallon	17·1000 plus 0·3733 UA plus 0·0408 UA per liquid gallon	17·1075 plus 0·5599 UA plus 0·0613 UA per liquid gallon
C.III.b) 2.aa) 11.	liquid gallon	22·9785 plus 0·5039 UA	22·9890 plus 0·7559 UA
C.III.b) 2.aa) 22.	liquid gallon	23·0785 plus 0·5039 UA	23·0890 plus 0·7559 UA
C.III.b) 2.bb) 11.	proof gallon	17·0250 plus 0·3733 UA	17·0325 plus 0·5599 UA
C.III.b) 2.bb) 22.	proof gallon	17·1000 plus 0·3733 UA	17·1075 plus 0·5599 UA
C.IV.a) 1.aa)	liquid gallon	22·9785 plus 0·8598 UA	22·9890 plus 1·2897 UA
C.IV.a) 1.bb)	liquid gallon	23·0785 plus 0·8598 UA	23·0890 plus 1·2897 UA
C.IV.a) 2.aa)	proof gallon	17·0250 plus 0·6066 UA plus 0·0408 UA per liquid gallon	17·0325 plus 0·9099 UA plus 0·0613 UA per liquid gallon
C.IV.a) 2.bb)	proof gallon	17·1000 plus 0·6066 UA plus 0·0408 UA per liquid gallon	17·1075 plus 0·9099 UA plus 0·0613 UA per liquid gallon
C.IV.b) 1.aa)	liquid gallon	22·9785 plus 0·8189 UA	22·9890 plus 1·2284 UA
C.IV.b) 1.bb)	liquid gallon	23·0785 plus 0·8189 UA	23·0890 plus 1·2284 UA
C.IV.b) 2.aa)	proof gallon	17·0250 plus 0·6066 UA	17·0325 plus 0·9099 UA
C.IV.b) 2.bb)	proof gallon	17·1000 plus 0·6066 UA	17·1075 plus 0·9099 UA
C.V.a) 1.aa)	liquid gallon	22·9785 plus 1·0897 UA	22·9890 plus 1·6346 UA
C.V.a) 1.bb)	liquid gallon	23·0785 plus 1·0897 UA	23·0890 plus 1·6346 UA
C.V.a) 2.aa)	proof gallon	17·0250 plus 0·7466 UA plus 0·0818 UA per liquid gallon	17·0325 plus 1·1199 UA plus 0·1227 UA per liquid gallon
C.V.a) 2.bb)	proof gallon	17·1000 plus 0·7466 UA plus 0·0818 UA per liquid gallon	17·1075 plus 1·1199 UA plus 0·1227 UA per liquid gallon
C.V.b) 1.aa)	liquid gallon	22·9785 plus 1·0079 UA	22·9890 plus 1·5119 UA
C.V.b) 1.bb)	liquid gallon	23·0785 plus 1·0079 UA	23·0890 plus 1·5119 UA
C.V.b) 2.aa)	proof gallon	17·0250 plus 0·7466 UA	17·0325 plus 1·1199 UA
C.V.b) 2.bb)	proof gallon	17·1000 plus 0·7466 UA	17·1075 plus 1·1199 UA

24.02 A.	pound weight	5·7877 plus 16·2%	5·8008 plus 24·3%
B.	pound weight	6·0192 plus 9·36%	6·0281 plus 14·04%
C.I.a)	pound weight	5·7442 plus 21·06%	5·7501 plus 31·59%
C.I.b)	pound weight	5·8314 plus 21·06%	5·8382 plus 31·59%
C.II.	pound weight	5·7215 plus 21·06%	5·7298 plus 31·59%
D.I.	pound weight	5·7215 plus 11·7%	5·7298 plus 17·55%
D.II.	pound weight	5·7686 plus 11·7%	5·7753 plus 17·55%
E.I.	pound weight	5·7686 plus 4·68%	5·7753 plus 7·02%
E.II.	pound weight	5·7215 plus 4·68%	5·7298 plus 7·02%
33.06 B.I.a) 1.	liquid gallon	9·6000 plus 2·0%	9·6000 plus 3·0%
B.I.a) 2.	liquid gallon	9·6750 plus 2·0%	9·6750 plus 3·0%
B.I.a) 3.	liquid gallon	9·7200 plus 2·0%	9·7200 plus 3·0%
B.I.b) 1.	liquid gallon	9·6500 plus 2·0%	9·6500 plus 3·0%
B.I.b) 2.	liquid gallon	9·7250 plus 2·0%	9·7250 plus 3·0%
B.I.b) 3.	liquid gallon	9·7700 plus 2·0%	9·7700 plus 3·0%
36.05 B.I. and 36.06	7,200 matches	0·4939 plus 2·0%	0·4958 plus 3·0%
98.10 A.I.a) 2.	per lighter	0·2060 plus 1·3%	0·2090 plus 2·0%
B.I.b)	per lighter	0·2060 plus 1·9%	0·2090 plus 3·0%

SCHEDULE 9

WINE OF 22.06 (RATES OF CUSTOMS DUTIES FOR TURKEY)

(Article 18)

Description of wine by heading and subheading	Rate of duty (per gallon)
	£
A.I.a) 1.	1·2950
A.I.a) 2.	1·9450
A.I.c) 1.	2·0200
A.I.c) 2.	2·6450
A.II.a) 1.aa) and bb)	1·2950
A.II.a) 2.	1·9450
A.II.c) 1.aa) and bb)	2·0200
A.II.c) 2.	2·6450
B.I.b) 1.	2·0200
B.I.b) 2.	2·6450
B.II.b) 1.aa) and bb)	2·0200
B.II.b) 2.	2·6450
C.I.a) 1.	2·0200
C.I.a) 2.	2·6450
C.I.b) 1.	2·0200*
C.I.b) 2.	2·6450*
C.II.a) 1.aa) and bb)	2·0200
C.II.a) 2.	2·6450
C.II.b) 1.aa) and bb)	2·0200*
C.II.b) 2.	2·6450*
*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	0·1650

SCHEDULE 10

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

TABLE 1 (NORMAL RATES OF CUSTOMS DUTY) (Articles 20 and 21)

Description by heading and subheading	Rates of customs duty per gallon	
	£	
22.05 A.I.	1·9850 plus 0·6546 UA	
A.III. and IV.	2·8450 plus 0·6546 UA*	
B.I.	1·9850 plus 0·6546 UA	
B.III. and IV.	2·8450 plus 0·6546 UA*	
C.I.a)	1·2950 plus 0·3273 UA	
C.I.b) 1.	1·3450 plus 0·1472 UA	
C.I.b) 2.	1·3950 plus 0·1472 UA	
C.II.a) 1.	1·3950 plus 0·2290 UA	
C.II.a) 2.	2·2700 plus 0·2290 UA	
C.II.b) 1.aa)	1·3450 plus 0·1800 UA	
C.II.b) 1.bb)	1·2950 plus 0·3000 UA	
C.II.b) 2.aa)	2·2200 plus 0·1800 UA	
C.II.b) 2.bb)	2·2700 plus 0·1800 UA	
C.III.a) 2.cc)	2·2700 plus 0·2781 UA	
C.III.b) 3.cc) 11.	2·2200 plus 0·2290 UA	
C.III.b) 3.cc) 22.	2·2700 plus 0·2290 UA	
C.IV.a) 2.bb)	2·2700 plus 0·3109 UA	
C.IV.b) 3.bb) 11.	2·2200 plus 0·3109 UA	
C.IV.b) 3.bb) 22.	2·2700 plus 0·3109 UA	
C.V.a) 1. and 2.	2·2700 plus 0·1636 UA*	Together with additional duty for all wines in subheading C.V. of 0·0148 UA per degree of proof spirit.
C.V.b) 1.aa) and 2.aa)	2·2200*	
C.V.b) 1.bb) and 2.bb)	2·2700*	
*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	0·1810	

TABLE 2

(SPECIAL RATES OF CUSTOMS DUTY FOR WINE OF SUBHEADING 22.05 C. WITH EXCESS TOTAL DRY EXTRACT)

Normal classification by heading and subheading	Wine with total dry extract not exceeding 330 grammes per litre		Wine with total dry extract exceeding 330 grammes per litre
	but exceeding per litre	per liquid gallon	per liquid gallon plus in every case 0·0148 UA per degree of proof spirit
		£	£
C.I.a)	90 grammes	1·3950 plus 0·2290 UA	1·3950 plus 0·1636 UA
C.I.b) 1.		1·3450 plus 0·1800 UA	1·3450
C.I.b) 2.		1·3950 plus 0·1800 UA	1·3950
C.II.a) 1.	130 grammes	1·3950 plus 0·2781 UA	1·3950 plus 0·1636 UA
C.II.a) 2.		2·2700 plus 0·2781 UA	2·2700 plus 0·1636 UA
C.II.b) 1.aa)		1·3450 plus 0·2290 UA	1·3450
C.II.b) 1.bb)		1·3950 plus 0·2290 UA	1·3950
C.II.b) 2.aa)		2·2200 plus 0·2290 UA	2·2200
C.II.b) 2.bb)		2·2700 plus 0·2290 UA	2·2700
C.III.a) 2.cc)		2·2700 plus 0·3109 UA	2·2700 plus 0·1636 UA
C.III.b) 3.cc) 11.		2·2200 plus 0·3109 UA	2·2200
C.III.b) 3.cc) 22.		2·2700 plus 0·3109 UA	2·2700
C.IV.a) 2.bb)			2·2700 plus 0·1636 UA
C.IV.b) 3.bb) 11.			2·2200
C.IV.b) 3.bb) 22.			2·2700

SCHEDULE 11

PART 1

(Articles 6(1) and 8(1))

Anguilla
The Bahamas
Barbados
Belize
Bermuda
Botswana
British Antarctic Territory
British Indian Ocean Territory
British Solomon Islands
British Virgin Islands
Brunei
Associated States in the Caribbean:
  Antigua, Dominica, Grenada, St. Lucia, St. Vincent, St. Kitts-Nevis
Cayman Islands
Central and Southern Line Islands
Falkland Islands and Dependencies
Fiji
The Gambia
Ghana
Gilbert and Ellice Islands
Guyana
Jamaica
Kenya
Lesotho
Malawi
Mauritius
Montserrat
Nigeria
Papua-New Guinea
Pitcairn
The Seychelles
Sierra Leone
St. Helena and Dependencies
Swaziland
Tanzania
Tonga
Trinidad and Tobago
Turks and Caicos Islands
Uganda
Western Samoa
Zambia

PART 2

(Article 8(2))

Republic of Burundi
Federal Republic of the Cameroon
Comoro Archipelago
Republic of Chad
Central African Republic
People's Republic of the Congo (Brazzaville)
Republic of Dahomey
French Polynesia
The French Settlements in Oceania, Southern and Antarctic Territories
French Territories of the Afars and Issas
Gabonese Republic
Republic of the Ivory Coast
Republic of Kenya
Malagasy Republic
Mauritius
Republic of Mali
Islamic Republic of Mauritania
New Caledonia and Dependencies
Anglo-French Condominium of the New Hebrides
Netherlands Antilles
Republic of Niger
Republic of Rwanda
Republic of Senegal
Somali Democratic Republic
St. Pierre and Miquelon
Surinam
Republic of Tanzania
Republic of Togo
Republic of Uganda
Republic of Upper Volta
Wallis and Futuna Islands
Zaire

SCHEDULE 12

HYDROCARBON OIL (Article 23)

(Rates of Additional Duty)

Column 1 Tariff subheading	Column 2 Rate of duty %	Column 3 Rate of duty %	Column 4 Rate of duty %
27.07 A.I.a)	1·0	—	2·4
27.07 A.II.a)	0·2	—	0·6
27.07 B.I.	1·3	—	3·0
27.07 G.II.a)	0·9	—	2·1
27.10 A.III.a)	3·6	3·6	3·6
27.10 A.III.b)	3·6	3·6	3·6
27.10 B.III.a)	3·6	3·6	3·6
27.10 B.III.b)1.	3·6	3·6	3·6
27.10 C.I.c)1.	2·1	2·1	2·1
27.10 C.II.c)1.	2·1	2·1	2·1
27.10 C.III.c)1.	2·4	2·4	2·4
27.10 C.III.d)1.	3·6	3·6	3·6
27.12 A.III.a)	1·2	1·2	1·2
27.12 B.I.	4·2	4·2	4·2
27.14 C.II.a)	1·2	1·2	1·2
27.16 A.I.	0·8	—	1·8
27.16 B.I.	0·2	—	0·6
29.01 A.I.b)	4·7	—	10·5
29.01 C.I.a)	2·5 (2·1)	—	5·7 (4·8)
29.01 C.II.a)	3·0	—	6·7
29.01 D.I.a)1.	4·3	—	9·6
29.01 D.VI.a)	2·7	—	6·2
32.09 A.II.a)	3·2	—	7·2
36.08 A.	4·0	—	9·1
38.07 A.	1·0 (0·8)	—	2·4 (1·8)
38.07 B.	1·0 (0·8)	—	2·4 (1·8)
38.07 C.I.	1·2 (0·8)	—	2·8 (1·8)
38.08 B.I.	1·2	—	2·8
38.14 B.I.a)1.	2·1	—	4·8
38.14 B.III.a)	2·4	—	5·4
38.18 A.	3·0	—	6·7
38.19 E.I.	2·7	—	6·2
38.19 T.I.	3·8	—	8·6
39.02 C.V.a)	4·9	—	11·0
39.02 C.VI.a)1.	4·3	—	9·6
39.02 C.XIII.a)	3·2	—	7·2
39.02 C.XIV.a)1.	4·5	—	10·0

SCHEDULE 13

(Article 23(1))

Algeria
Anguilla
Austria
The Bahamas
Barbados
Belize
Bermuda
Botswana
British Antarctic Territory
British Indian Ocean Territory
British Solomon Islands
British Virgin Islands
Brunei
Republic of Burundi
Associated States in the Caribbean:
  Antigua, Dominica, Grenada, St. Lucia, St. Vincent, St. Kitts-Nevis
Cayman Islands
The Federal Republic of the Cameroon
Comoro Archipelago
Central and Southern Line Islands
Republic of Chad
Central African Republic
People's Republic of the Congo (Brazzaville)
Cyprus
Republic of Dahomey
Falkland Islands and Dependencies
Fiji
Finland
French Polynesia
The French Settlements in Oceania, Southern and Antarctic Territories
French Territories of the Afars and Issas
Gabonese Republic
The Gambia
Ghana
Gilbert and Ellice Islands
Greece
Guyana
Iceland
Israel
Republic of the Ivory Coast
Jamaica
Kenya
Lebanon
Lesotho
Liechtenstein

Malagasy Republic
Malawi
Republic of Mali
Malta
Islamic Republic of Mauritania
Mauritius
Montserrat
Morocco
Netherlands Antilles
New Caledonia and Dependencies
Anglo-French Condominium of the New Hebrides
Republic of Niger
Nigeria
Norway
Papua-New Guinea
Pitcairn
Portugal
Republic of Rwanda
Republic of Senegal
The Seychelles
Sierra Leone
Somali Democratic Republic
Spain
St. Helena and Dependencies
St. Pierre and Miquelon
Surinam
Swaziland
Sweden
Switzerland
Republic of Togo
Tanzania
Tonga
Trinidad & Tobago
Tunisia
Turks & Caicos Islands
Uganda
Republic of Upper Volta
Wallis and Futuna Islands
The Independent State of Western Samoa
Zaire
Zambia

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into operation on 1st January 1975, implements in relation to customs revenue duties obligations of the United Kingdom as follows:

(*a*) under the Treaty of Accession to the European Economic Community,

(*b*) under Agreements between the EEC and the non-acceding countries of the European Free Trade Association, and,

(*c*) under Agreements between the EEC and certain Mediterranean countries (Cyprus, Egypt, Malta, Morocco, Tunisia and Turkey).

It also gives effect to an EEC Regulation providing preferential rates of duty on wines from certain Mediterranean countries and, pending the conclusion, or entry into force, of agreements between the enlarged Community and certain Mediterranean countries, prevents the charging of higher duties than those prevailing in 1973. It provides for a continuation of the transitional tariff movements affecting the protective elements in the customs revenue duties, introduced in earlier Revenue Duties Orders which, with the exception of the Hydrocarbon Oil (Customs Duties) Order 1973 (S.I. 1973/1948), cease to have effect on 31st December 1974. Part II of the Order deals with revenue duties other than hydrocarbon oil and Part III deals with hydrocarbon oil.

Part II

2. In the case of the full rates of duty the Order continues the transitional tariff moves towards the duties in the Common Customs Tariff (CCT). In general, it reduces by a further 1/5th the difference between the protective element in the revenue duties applied in the United Kingdom at 1st January 1972 and the duties in the CCT (Article 4).

3. It further reduces by 1/5th the protective elements in the revenue duties on goods entitled to benefit from the eventual abolition of customs duties in trade between the UK and other Member States of the EEC (Article 4).

4. In the case of goods qualifying for Commonwealth preference it continues the transitional tariff moves. It reduces by a further 1/5th the difference between any protective element in the revenue duty applicable to these goods in the UK at 1st January 1972 and the duty in the CCT (Article 4).

5. In the case of goods of certain developing Commonwealth countries and goods of certain countries and territories associated with the EEC (listed in Parts I and II respectively of Schedule 11) it provides that pre-accession duty treatment will continue to apply if this would result in a rate of duty lower than that otherwise provided under this Order (Articles 4, 6(1) and 8).

6. It maintains pre-accession duty treatment for goods of Denmark and the Republic of Ireland (Articles 9 and 4).

7. It provides that goods of the EFTA countries shall continue to benefit from the absence of any protective element in the revenue duties, if they are entitled to such treatment under the terms of the Agreements between those countries and the EEC or, if they are not so entitled under the Agreements, for the duties to be further increased by 1/5th of the CCT duty. Preferential rates of duty are prescribed for certain other goods which are not wholly free of protective duty under the Agreements or which do not satisfy the full origin conditions (Articles 4, 10 and 11).

8. It provides in the case of goods of Malta that pre-accession duty treatment will continue to apply if this would result in a rate of duty lower than that otherwise provided under this Order and, for certain goods, the duty shall be free of any protective element if they are entitled to such treatment under the Agreement between that country and the EEC (Article 12).

9. For goods of the Channel Islands, it further reduces by 1/5th any protective element in the revenue duties applied before accession (Article 13).

10. For Cyprus it provides that the duty treatment applicable before the Protocol extending the Agreement to the United Kingdom came into force may be retained if this would result in rates of duty lower than those otherwise provided under this Order. It also provides special reduced rates (not less than the EEC rates) for specified goods satisfying the origin conditions of the Agreement (Articles 14 and 17).

11. For Egypt it reduces by 55% the protective element in the duty rates on goods (other than the agricultural goods listed in Annex II to the Treaty of Rome) satisfying the origin conditions of the Agreement subject to such rates not being lower than the EEC rates (Articles 15 and 17).

12. In the case of goods of Morocco, and Tunisia, other than goods listed in Annex II to the Treaty of Rome, it reduces the protective elements in the revenue duties to those applicable to imports from EEC countries (Articles 16 and 17).

13. For goods of Turkey, it maintains the abolition of the protective element in the duties on most revenue duty goods. For fermented beverages other than wine of fresh grapes and unmanufactured tobacco it reduces the rates to the levels applicable to imports from EEC countries (Article 18).

14. In the case of goods of certain Mediterranean countries (namely Algeria, Greece, Israel, Lebanon and Spain) it prevents the charging of duties at levels higher than those prevailing in 1973 pending the conclusion, or entry into force, of agreements between the enlarged EEC and those countries (Article 19).

15. It provides reduced rates of duty for wines from Algeria, Morocco, Tunisia and Turkey. The UK protective elements in the duties are aligned as in paragraph 2 above but to 60% of the CCT rates instead of the full CCT rates (Articles 20 and 21).

16. It provides special tables of rates for certain sweet wines where the CCT rules for tariff classification require the wines to be reclassified into categories for higher strength wines. These tables reduce by a further 1/5th the difference between the protective element in the UK revenue duty chargeable under the normal classification rules at 1st January 1972 and the CCT duty resulting from the re-classification (Article 21).

17. Schedules 1 to 10 to the Order set out the rates of duty for each class and origin of goods. Corresponding adjustments in the drawback rates are, where applicable, indicated in the Article or in the Schedules.

Part III

18. The Order increases the additional protective duty element introduced in 1973 into the customs duty on certain hydrocarbon oil by a further 1/5th of the CCT duty, the resulting rates being shown in column 4 of Schedule 12. Columns 2 and 3 of that Schedule provide separate rates for goods of Egypt

and Turkey in accordance with EEC agreements with these countries. There continue to be no additional rates of duty on crude petroleum oils and crude oils obtained from bituminous minerals, of Tariff heading 27.09 (Article 23).

19. It provides that the additional customs duty shall not apply to imported hydrocarbon oil which originates in or is in free circulation in a Member State of the EEC or the Channel Islands, or which originates or is manufactured or produced in one of the countries listed in Schedule 13 (Article 23).

20. It provides that section 6 of the Hydrocarbon Oil (Customs & Excise) Act 1971 shall not have the effect of adding these additional rates to the UK excise duty on oil (Article 23).

21. It allows certain temporary partial suspensions of rates which have been prescribed by the EEC (Article 23).

22. It substitutes for the provisions of section 4(2) of the 1971 Act special provision for the additional duty on the hydrocarbon oil affected to be charged at the time when it is taken for consumption or use within a refinery or an oil producer's premises (Article 23).

23. Imported oil is relieved from the additional duty where that oil or goods made with or from it have been or are to be exported. This provision is in substitution for relief under section 13 of the 1971 Act (Article 24).

24. It provides that the following sections of the 1971 Act, namely section 7 (reliefs for use for certain industrial purposes), sections 9 and 12 (rebates of duty for heavy and light oil), section 13 (relief for export—a substituted relief being provided by Article 24 of the Order), and section 15 (relief for horticultural use) shall not apply in regard to the additional duty. Reliefs from the basic customs revenue duty remain unaffected (Article 25).

25. It revokes the Hydrocarbon Oil (Customs Duties) Order 1973 (Article 26).

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