STATUTORY INSTRUMENTS

1975 No. 976

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Revenue Duties) (Greece) Order 1975

Made - - - -	*9th June* 1975
Laid before the House of Commons	*10th June* 1975
Coming into Operation	*1st July* 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:—

1.—(1) This Order may be cited as the Customs Duties and Drawbacks (Revenue Duties) (Greece) Order 1975 and shall come into operation on 1st July 1975.

(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.

2. In this Order "Principal Order" means the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974**(c)**; and any description of goods in this Order shall be interpreted and applied in accordance with the Interpretative Rules of the Customs Tariff 1959.

3.—(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) The provisions of Article 4 of this Order shall be without prejudice to any claim to drawback on goods imported before this Order comes into operation.

4. The Principal Order shall be amended by deleting the word "Greece" in Article 19.

5.—(1) This Article applies to goods which, under the provisions of the Agreement signed on 9th July 1961**(d)** and the Interim Agreement signed on 28th April 1975**(e)** between the European Economic Community and Greece, are to be regarded as produced or in free circulation in Greece.

(a) 1973 c. 51.
(b) 1889 c. 63.
(c) S.I. 1974/2036 (1974 III, p. 7903).
(d) OJ No. 26, 18.2.63, p. 293 (OJ/SE 1974 (January) p. 4).
(e) Annexed to Regulation (EEC) No. 1223/75 OJ No. L 123, 15.5.75, p. 1.

(2) Notwithstanding the provisions of Article 4 of the Principal Order, the rates of customs duty chargeable and of drawback, if any, allowable on goods of the following headings and sub-headings of the Customs Tariff 1959 and descriptions shall be those which would be applicable if the goods originated in one of the original Member States of the European Economic Community—

HEADING AND SUB-HEADING	*DESCRIPTION*
22.03A.	Beer made from malt.
22.06	Vermouth and other wines of fresh grapes flavoured with aromatic extracts
22.08 to 22.09	Spirits, other than spirits of sub-headings 22.08 and 22.09A obtained from agricultural products listed in Annex II to the EEC Treaty.
24.01	Unmanufactured tobacco and refuse.
24.02	Manufactured tobacco.
33.06 B.I.	Perfumed spirits.
36.05 B.I. to 36.06	Matches.
98.10 A.I. a)2 and 98.10 B.I. b)	Mechanical Lighters.

(3) Notwithstanding the provisions of Article 4 of the Principal Order, the rates of customs duty chargeable and of drawback, if any, allowable on goods of the following headings and sub-headings of the Customs Tariff 1959 and descriptions shall be the rates on those goods at 30th June 1975, that is to say the lower of the rates shown in the columns headed "Full" in Schedules 1 and 3 to the Finance Act 1973 and the rates shown in the appropriate column headed "Full" in Schedules 1 and 3 to the Principal Order, those rates being increased in the former case by section 1 of the Finance Act 1974**(a)** and in each case by the resolutions passed by the House of Commons on April 21st 1975 and having statutory effect under the provisions of the Provisional Collection of Taxes Act 1968**(b)**—

HEADING AND SUB-HEADING	*DESCRIPTION*
22.05	Wine of fresh grapes.
22.07	Other fermented beverages.
22.08 to 22.09A.	Spirits obtained from agricultural products listed in Annex II to the EEC Treaty.
23.05A.	Wine lees.

James A. Dunn,
M. Cocks,
Two of the Lords Commissioners of Her Majesty's Treasury.

9th June 1975.

(a) 1974 c. 30.

(b) 1968 c. 2.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 1st July 1975, implements in respect of the customs revenue duties the obligations of the United Kingdom under the Interim Agreement of 28th April 1975 between the enlarged EEC and Greece. The Interim Agreement provides the transitional arrangements for extending to the United Kingdom the Agreement establishing an association between the original Member States and Greece signed on 9th July 1961.

2. The Order revokes, for all revenue duty goods other than hydrocarbon oils, originating in Greece, the arrangements in the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974 (S.I. 1974/2036), under which increases in duties were suspended pending the entry into force of the Interim Agreement mentioned above.

3. The Order provides for the reduction of the protective element in certain of the customs revenue duties so that the rates are the same as those applicable to imports from the original EEC countries. The goods are beer, vermouth, spirits other than certain non-beverage spirits obtained from agricultural products, perfumed spirits, manufactured and unmanufactured tobacco, matches and mechanical lighters.

4. The Order provides that other revenue duty goods, viz. wine and other fermented beverages, certain non-beverage spirits obtained from agricultural products and wine lees, which are produced, or are in free circulation, in Greece are to be entitled to the rates which applied before Accession (subject to subsequent Budget increases) or those which now apply to goods imported from third countries, whichever is the lower.

5. The Order provides for like adjustments in the drawback rates where applicable.

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