STATUTORY INSTRUMENTS

1975 No. 1004

CUSTOMS AND EXCISE

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

Made - - - -	17*th June* 1975
Laid before the House of Commons	18*th June* 1975
Coming into Operation	1*st 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) (Israel) 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 "Israel" in Article 19.

5.—(1) Notwithstanding the provisions of Article 4 of the Principal Order, and subject to paragraph (2) of this Article, in the case of goods of Israel to which Part II of the said Order applies and which qualify as originating products under the Agreement signed on 11th May 1975 between the European Economic Community and Israel(d), the rates of customs duty chargeable and of drawback, if any, allowable, shall be those which would be applicable if the goods originated in one of the original Member States of the European Economic Community.

(a) 1973 c. 51.
(b) 1889 c. 63.
(c) S.I. 1974/2036 (1974 III, p. 7903).
(d) Annexed to Regulation (EEC) No. 1274/75 OJ No. L136, 28-5-75, p. 1.

(2) This Article shall not apply to goods of the following headings and subheadings of the Customs Tariff 1959 and descriptions—

HEADINGS AND SUBHEADINGS	*DESCRIPTIONS*
22.05	Wine of fresh grapes.
22.07	Other fermented beverages.
22.08 and 22.09A.	Spirits obtained from agricultural products listed in Annex II to the EEC Treaty.
23.05A.	Wine lees.
24.01	Unmanufactured tobacco.

Donald R. Coleman,

M. Cocks,

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

17th June 1975.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

1. This Order, which comes into effect on 1st July 1975, implements in respect of the customs revenue duties the obligations of the United Kingdom under the Agreement of 11th May 1975, between the EEC and Israel. It provides for the reduction of the protective elements in the customs revenue duties on certain goods to the rates applicable to imports from the original EEC countries. The goods concerned are certain spirits, beer, vermouth, manufactured tobacco, matches and mechanical lighters.

2. The Order also revokes, for all revenue duty goods, other than hydrocarbon oils, originating in Israel, 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 Agreement mentioned above. Thus "third country" full rates of duty are to be applied to wine and other fermented beverages, certain non-beverage spirits obtained from agricultural products, wine lees and unmanufactured tobacco.

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

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