STATUTORY INSTRUMENTS

1974 No. 143

CUSTOMS AND EXCISE

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

Made - - -	31*st January* 1974
Laid before the House of Commons	7*th February* 1974
Coming into Operation	1*st March* 1974

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) (Morocco) 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 March 1974 and shall cease to have effect on the 1st January 1975.

2. In this Order 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 in this Order shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

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 the amendment comes into effect.

(3) Notwithstanding that this Order shall cease to have effect on 1st January 1975, it shall be without prejudice to any claim to drawback on goods imported before that time.

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

4. The Customs Duties and Drawbacks (Revenue Duties) Order 1973(**a**) as amended by the Customs Duties and Drawbacks (Revenue, including Hydrocarbon Oil, Duties) (Miscellaneous Amendments) Order 1973(**b**), shall be amended by deleting "Morocco," in the third line of Article 14(1).

5. In the case of goods of Morocco to which the Customs Duties and Drawbacks (Revenue Duties) Order 1973 applies and which are entitled to the benefit of reduced rates of customs duty under the Agreement signed on 31st March 1969 between the European Economic Community and Morocco(**c**) and the protocol signed on 2nd March 1973(**d**) annexed thereto, the rates of customs duty chargeable and of drawback, if any, allowable shall, notwithstanding the provisions of Article 4 of the said Order, be those shown under the column headings "EEC" of the Schedules thereto; but this Article shall not apply to goods of the following descriptions—

Heading	*Description*
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

Marcus Fox,
Hamish Gray,

31st January 1974.

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

(**a**) S.I. 1973/1946 (1973 III, p. 6707). (**b**) S.I. 1973/2085 (1973 III, p. 7200).
(**c**) and (**d**) Annexed to Regulation (EEC) No. 2285/73 OJ No. L239, 27.8.73, p.1.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into effect on 1st March 1974, implements the obligations of the United Kingdom under the agreement of 2nd March 1973, between the enlarged EEC and Morocco. It provides for the reduction of the protective elements in the customs revenue duties on certain goods to the rates applicable to imports from EEC countries. The goods 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 Morocco, the arrangements introduced in the Customs Duties and Drawbacks (Revenue, including Hydrocarbon Oil, Duties) (Miscellaneous Amendments) Order 1973 (S.I. 1973/2085), under which increases in duties were suspended pending the entry into force of this agreement. The effect of this is to apply the full rates of duty, imposed by the Customs Duties and Drawbacks (Revenue Duties) Order 1973 (S.I. 1973/1946), to fermented beverages (other than wine), certain industrial spirits obtained from agricultural products, wine lees and unmanufactured tobacco.

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

SI 1974/143
ISBN 0-11-040143-3

