STATUTORY INSTRUMENTS

1975 No. 1267

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Revenue Duties) (The Overseas Countries and Territories) Order 1975

Made - - - -	30*th July* 1975
Laid before the House of Commons -	31*st July* 1975
Coming into Operation	1*st August* 1975

The Treasury, by virtue of the powers conferred on 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) (The Overseas Countries and Territories) Order 1975 and shall come into operation on 1st August 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.

(3) In this Order:—

the "Principal Order" means the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974**(c)**, as amended **(d)**; references to a subheading are references to a subheading of the Customs Tariff 1959; and the description of goods shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

2.—(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 Articles 3 and 4 of this Order shall be without prejudice to any claim to drawback on goods imported before this Order comes into operation.

3. The Principal Order shall be further amended by—

(*a*) deleting paragraph (2) of Article 8;

(*b*) deleting from Schedule 11 the names of all the countries, states and territories there listed except Papua New Guinea; and

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(a) 1973 c. 51. **(b)** 1889 c. 63.
(c) S.I. 1974/2036 (1974 III, p. 7903).
(d) The relevant amending Order is S.I. 1975/1062 (1975 II, p. 3708).

(*c*) substituting for the names of the countries, states and territories listed in Schedule 13 the names of the countries, states and territories listed in Schedule 1 to this Order.

4. For the purpose of Article 4 of the Customs Duties and Drawbacks (Revenue Duties) (African, Caribbean and Pacific States) Order 1975**(a)** the countries and territories listed in Schedule 2 to this Order shall be added to the Schedule to that Order.

5. Notwithstanding the provisions of Article 4 of the Principal Order, the rates of customs duty chargeable on spirits of subheading 22.09 C.I. (Rum, arrack and tafia) which are products of one or more of the countries or territories listed in Schedule 2 to this Order, shall be the rates on those spirits in force on 29th July 1975, that is to say the lower of the applicable rates in Schedule 1 to the Finance Act 1973 and the applicable rates in Schedule 1 to the Principal Order, those rates being increased in the former case by section 1 of the Finance Act 1974**(b)** and in each case by the resolution relating to spirits (Customs and Excise) passed by the House of Commons on 21st April 1975 and having statutory effect under the provisions of the Provisional Collection of Taxes Act 1968**(c)**.

M. Cocks,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

30th July 1975.

SCHEDULE 1

(Article 3)

Algeria
Anglo-French Condominium of the New Hebrides
Austria
The Commonwealth of the Bahamas
Barbados
Belize
Republic of Botswana
British Antarctic Territory
British Indian Ocean Territory
British Solomon Islands
British Virgin Islands
Brunei
Republic of Burundi

(a) S.I. 1975/1062 (1975 II, p. 3708).
(b) 1974 c. 30.
(c) 1968 c. 2.

Cayman Islands
United Republic of the Cameroon
Comoro Archipelago
Central and Southern Line Islands
Republic of Chad
The Central African Republic
The People's Republic of the Congo
Cyprus
Republic of Dahomey
The Republic of Equatorial Guinea
Ethiopia
Falkland Islands and Dependencies
Fiji
Finland
French Polynesia
French Southern and Antarctic Territories
Gabonese Republic
Republic of the Gambia
The Republic of Ghana
The Republic of Guinea
Guinea Bissau
Gilbert and Ellice Islands Colony
Greece
Grenada
The Republic of Guyana
Iceland
Israel
Republic of the Ivory Coast
Jamaica
The Republic of Kenya
Lebanon
The Kingdom of Lesotho
The Republic of Liberia
Liechtenstein
Malagasy Republic
Malawi
Republic of Mali
Malta
Islamic Republic of Mauritania
Mauritius
Montserrat
Morocco
Netherlands Antilles (Aruba, Bonaire, Curacao and St. Maarten, Saba, St. Eustatius)
New Caledonia and Dependencies
Republic of Niger
Federal Republic of Nigeria
Norway
Papua New Guinea
Pitcairn
Portugal
Republic of Rwanda
Republic of Senegal
The Seychelles
The Republic of Sierra Leone
Somali Democratic Republic
Spain
St. Helena and Dependencies
St. Pierre and Miquelon
The Democratic Republic of Sudan
Surinam

Territory of the Afars and Issas
The Kingdom of Swaziland
Sweden
Switzerland
Republic of Togo
The United Republic of Tanzania
The Kingdom of Tonga
Trinidad & Tobago
Tunisia
Turks & Caicos Islands
The Republic of Uganda
Republic of Upper Volta
Wallis and Futuna Islands
West Indies Associated States: Antigua; Dominica; St. Lucia; St. Vincent; St. Christopher, Nevis and Anguilla
The Independent State of Western Samoa
The Republic of Zaire
Zambia

SCHEDULE 2

(Articles 4 and 5)

The Overseas Countries and Territories

Anglo-French Condominium of the New Hebrides
Belize
British Antarctic Territory
British Indian Ocean Territory
British Solomon Islands Protectorate
British Virgin Islands
Brunei
Cayman Islands
Central and Southern Line Islands
Comoro Archipelago
Falkland Islands and Dependencies
French Polynesia
French Southern and Antarctic Territories
Gilbert and Ellice Islands Colony
Montserrat
Netherlands Antilles (Aruba, Bonaire, Curacao and St. Maarten, Saba, St. Eustatius)
New Caledonia and Dependencies
Pitcairn
St. Helena and Dependencies
St. Pierre and Miquelon
The Seychelles
Surinam
Territory of the Afars and Issas
Turks & Caicos Islands
Wallis and Futuna Islands
West Indies Associated States: Antigua; Dominica; St. Lucia; St. Vincent; St. Christopher, Nevis and Anguilla.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 1st August 1975, implements in respect of the customs revenue duties the Regulations relating to trade between the EEC and its associated Overseas Countries and Territories approved by the Council of Ministers on 30th July 1975**(a)** and, in respect of unmanufactured tobacco only, Regulation (EEC) No. 1599/75 of 24th June 1975**(b)**.

It provides for the elimination of the protective elements in the customs revenue duties in the following goods of these countries: wine, other than wine of fresh grapes; spirits, other than rum, arrack and tafia; perfumed spirits; beer; unmanufactured and manufactured tobacco; matches and mechanical lighters.

2. The Order revokes (except in respect of hydrocarbon oil) the provisions of the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974 whereby revenue duty goods from these countries have received pre-accession duty treatment where this has resulted in a duty rate more favourable than that which would have otherwise applied. The Order provides for the continuation of this treatment in respect of rum, arrack and tafia. But "third country" full rates or the Commonwealth preference rates applicable to Commonwealth countries not eligible for association with the EEC, whichever is appropriate, are to be applied to wine of fresh grapes, wine lees and piquette originating in these countries. The Order also applies the Commonwealth preference rates applicable to Commonwealth countries not eligible for association with the EEC to revenue duty goods of Bermuda, which benefits neither from the arrangements for the Overseas Countries and Territories, nor from the Convention of Lomé.

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

4. The Order (in Schedule 1) consolidates Schedule 13 to the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974 which is a list of the countries from which hydrocarbon oil may be imported without payment of the additional (protective) duty, while at the same time deleting Bermuda from that list.

(a) not yet published in the Official Journal of the European Communities.
(b) OJ No. L166, 28th June 1975, p. 67.

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