STATUTORY INSTRUMENTS

1975 No. 2239

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Tobacco) (No. 2) Order 1975

Made - - - - - -	30*th December* 1975
Laid before the House of Commons	31*st December* 1975
Coming into Operation - -	1*st January* 1976

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 (Tobacco) (No. 2) Order 1975 and shall come into operation on 1st January 1976.

(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. The Customs Duties and Drawbacks (Tobacco and other Revenue Duties) Order 1975(**c**), as amended(**d**), shall be further amended by inserting in Article 4 under the appropriate headings:—

"Morocco	Tobacco of heading 24.02 which under the Agreement signed on 31st March 1969 between the Community and Morocco(**e**) and the Protocol signed on 2nd March 1973(**f**) annexed thereto qualifies as an originating product of Morocco.";	EEC

and

"Tunisia	Tobacco of heading 24.02 which under the Agreement signed on 28th March 1969 between the Community and Tunisia(**g**) and the Protocol signed on 28th February 1973 annexed thereto(**h**) qualifies as an originating product of Tunisia.".	EEC

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

30th December 1975.

(a) 1973 c. 51. (b) 1889 c. 63. (c) S.I. 1975/1943 (1975 III, p. 7220).
(d) The amending Order is not relevant to the subject matter of this Order.
(e) and (f) Annexed to Regulation (EEC) No. 2285/73 OJ No. L239, 27.8.73, p. 1.
(g) and (h) Annexed to Regulation (EEC) No. 2286/73 OJ No. L239, 27.8.73, p. 105.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 1st January 1976, further amends the Customs Duties and Drawbacks (Tobacco and other Revenue Duties) Order 1975 which establishes the rates of customs revenue duties and drawbacks on tobacco from 1st January 1976.

2. For manufactured tobacco of Morocco and Tunisia, this Order reduces the protective element in the duties to the level applicable to imports from EEC countries, in accordance with Regulations approved by the EEC Council of Ministers on 23rd December 1975(a).

(a) Not yet published in the Official Journal of the European Communities.

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