STATUTORY INSTRUMENTS

1977 No. 1058

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Tobacco) (No. 2) Order 1977

Made - - - - - -	23*rd June* 1977
Laid before the House of Commons	27*th June* 1977
Coming into Operation - - -	1*st July* 1977

The Treasury, by virtue of the powers conferred upon them by section 1(4), (5) and (6) of the Finance Act 1973(**a**), as amended(**b**), 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 1977 and shall come into operation on 1st July 1977.

(2) The Interpretation Act 1889(**c**) 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) Order 1977(**d**) shall be amended by inserting in Article 5(*c*) after the word "Jordan," the word "Lebanon," (**e**).

T. E. Graham,

J. Dormand,

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

23rd June 1977.

(**a**) 1973 c. 51.

(**b**) *See* section 8(3) of the Finance Act 1976 (c. 40).

(**c**) 1889 c. 63.

(**d**) S.I. 1977/921 (1977 II, p. 2563).

(**e**) *See* the Interim Agreement between the Community and Lebanon and the Protocol thereto signed on 5th May 1977 (annexed to Regulation (EEC) No. 1109/77 O.J. No. L133, 27.5.77, p. 1).

EXPLANATORY NOTE

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

This Order, which comes into operation on 1st July 1977, amends the Customs Duties and Drawbacks (Tobacco) Order 1977 which establishes the rates of customs revenue duties and drawbacks on tobacco from 1st July 1977. In accordance with an agreement between the EEC and Lebanon, it removes the protective elements from the duties on manufactured tobacco of Lebanon.

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