STATUTORY INSTRUMENTS

1977 No. 1315

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Tobacco) (No. 3) Order 1977

Made - - - -	*29th July* 1977
Laid before the House of Commons - -	*1st August* 1977
Coming into Operation	*2nd August* 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. 3) Order 1977 and shall come into operation on 2nd August 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**), as amended(**e**), shall be further amended by:—

(*a*) substituting in Article 4 for the figures "5 or 6" the figures "5, 6 or 6A"; and

(*b*) inserting after Article 6 the following article—

" 6A. The rates of customs duty chargeable on tobacco of heading 24.02 which is an originating product of Cyprus(**f**) or Malta(**g**) shall be the rates provided under Article 4 of this Order, reduced, in the case of the rates in Column B, to 30 per cent. thereof.".

T. E. Graham,
J. Dormand,
Two of the Lords Commissioners of Her Majesty's Treasury.

29th July 1977.

(**a**) 1973 c. 51.
(**b**) See section 8(3) of the Finance Act 1976 (c. 40) and section 1(7) of the Finance Act 1977 (c. 36).
(**c**) 1889 c. 63.
(**d**) S.I. 1977/921 (1977 II, p. 2563).
(**e**) The amendment is not relevant to the subject matter of this Order.
(**f**) *See* the Agreement between the Community and Cyprus and the Protocol thereto signed on 19th December 1972 (annexed to Regulation (EEC) No. 1246/73 O.J. No. L133, 21.5.73, p. 1); the Protocol signed on 19th December 1972 (annexed to Regulation (EEC) No. 1247/73 O.J. No. L133, 21.5.73, p. 87); and Regulation (EEC) No. 1641/77 O.J. No. L183, 22.7.77, p. 6.
(**g**) *See* the Agreement between the Community and Malta and the Protocol thereto signed on 5th December 1970 (annexed to Regulation (EEC) No. 492/71 O.J. No. L61, 14.3.71, p. 1); the Protocol signed on 4th March 1976 (annexed to Regulation (EEC) No. 939/76 O.J. No. L111, 28.4.76, p. 1); and Regulation (EEC) No. 1693/77 O.J. No. L188, 28.7.77, p. 12.

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into operation on 2nd August 1977, amends the Customs Duties and Drawbacks (Tobacco) Order 1977 which establishes the rates of customs revenue duties and drawbacks on tobacco.

2. It implements Regulations of the Council of Ministers of the EEC, by allowing a preferential rate of 30 per cent. of the normal protective element in the duties on manufactured tobacco of Cyprus and Malta.

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