STATUTORY INSTRUMENTS

1977 No. 921

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Tobacco) Order 1977

Made - - - -	*26th May* 1977
Laid before the House of Commons - -	*2nd June* 1977
Coming into Operation	*1st 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) Order 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.

(3) This Order shall come into operation on 1st July 1977 and shall cease to have effect at the end of December 1977.

2. In this Order—

any description of tobacco shall be interpreted in accordance with the Interpretative Rules of the Customs Tariff 1959(**d**) and references to a heading or subheading other than a column heading are references to a heading or subheading of that Tariff;

"the Community" means the European Economic Community;

where a rate of duty or drawback is expressed as a figure "UA", the "UA" refers to units of account (which shall be converted into sterling at the rate of 2.4 units of account to one pound, or at such other rate as for the purposes of the Customs Tariff 1959 may be fixed under sections 1 and 13 of the Import Duties Act 1958(**e**));

where a rate of duty or drawback is expressed as a percentage, the percentage refers to a percentage of the value of the goods.

(**a**) 1973 c. 51.
(**b**) *See* section 8(3) of the Finance Act 1976 (c.40).
(**c**) 1889 c. 63.
(**d**) *See* S.I. 1975/1744 (1975 III, p. 5912) Article 2(1) and S.I. 1976/2077 (1976 III, p. 5700) Article 4(b)(i).
(**e**) 1958 c. 6.

3. For table 1 and, in so far as it refers to drawback of customs duty, for table 3 of Schedule 5 to the Finance Act 1973 as amended(**a**) there shall be substituted Schedules 1 and 2 to this Order.

4. Except as provided under Article 5 or 6 below, the rates of customs duty chargeable on tobacco shall be the aggregate of the respective rates set out in Columns A and B in Schedule 1 to this Order.

5. The rates set out in Column A in Schedule 1 to this Order are those which shall apply to the customs duties chargeable on tobacco—

(*a*) originating or in free circulation in a member State of the Community, the Channel Islands, Greece(**b**) or Turkey(**c**),

(*b*) which is an originating product of one or more of the African, Caribbean and Pacific States(**d**), or one or more of the overseas countries and territories(**e**) listed in Schedule 3 to this Order, and

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(**a**) *See* section 1(6) of the Finance Act 1974 (c. 30.); section 1(6) of the Finance (No. 2) Act 1975 (c. 45.); section 8(1) of the Finance Act 1976 (c. 40) and the Resolution No. 7 passed by the House of Commons on 4th April 1977 and having statutory effect under the provisions of the Provisional Collection of Taxes Act 1968 (c. 2.).

(**b**) *See* the Agreement between the Community and Greece signed on 9th July 1961 (O.J. No. 26, 18.2.63, p. 293 (O.J./SE 1974 (January) p. 4.)); and the Interim Agreement signed on 28th April 1975 (annexed to Regulation (EEC) No. 1223/75 O.J. No. L123, 15.5.75, p. 1.).

(**c**) *See* the Agreement between the Community and Turkey signed on 12th September 1963 (O.J. No. 217, 29.12.64, p. 3687 (O.J. No. C113, 24.12.73, p. 2.)); the Additional Protocol thereto signed on 23rd November 1970 (annexed to Regulation (EEC) No. 2760/72 O.J. No. L293, 29.12.72, p. 1. (O.J. No. C113, 24.12.73, p. 18)); and the Interim Agreement signed on 30th June 1973 (annexed to Regulation (EEC) No. 2682/73 O.J. No. L277, 3.10.73, p. 1.).

(**d**) *See* the ACP-EEC Convention of Lomé and the Protocols thereto signed on 28th February 1975 (annexed to Regulation (EEC) No. 199/76 O.J. No. L25, 30.1.76, p. 1.); O.J. No. L317, 17.11.76, p. 11; and Regulation (EEC) No. 744/77 O.J. No. L90, 8.4.77, p. 5.

(**e**) *See* the decisions of the Council of the European Communities numbered 76/568/EEC of 29th June 1976 O.J. No. L176, 1.7.76, p. 8 and 77/155/EEC of 14th February 1977 O.J. No. L46, 18.2.77, p. 15.

(*c*) of heading 24.02 which is an originating product of Algeria(**a**) Egypt(**b**), Israel(**c**), Jordan(**d**), Morocco(**e**), Syria(**f**) or Tunisia(**g**).

6. The rates of customs duty chargeable on tobacco of heading 24.02 which is an originating product of Spain(**h**) shall be the rates provided under Article 4 of this Order, reduced, in the case of the rates in Column B, to 40 per cent. thereof.

7. The Treasury Orders shown in Schedule 4 to this Order are revoked.

T. E. Graham,

T. M. Cox,

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

26th May 1977.

(**a**) *See* the Interim Agreement between the Community and Algeria and the Protocol thereto signed on 26th April 1976 (annexed to Regulation (EEC) No. 1287/76 O.J. No. L141, 28.5.76, p. 1.).

(**b**) *See* the Interim Agreement between the Community and Egypt and the Protocol thereto signed on 18th January 1977 (annexed to Regulation (EEC) No. 1030/77 O.J. No. L126, 23.5.77, p. 1.).

(**c**) *See* the Agreement between the Community and Israel and the Protocols thereto signed on 11th May 1975 (annexed to Regulation (EEC) No. 1274/75 O.J. No. L136, 28.5.75, p. 1.).

(**d**) *See* the Interim Agreement between the Community and Jordan and the Protocol thereto signed on 18th January 1977 (annexed to Regulation (EEC) No. 1032/77 O.J. No. L126, 23.5.77, p. 166.).

(**e**) *See* the Interim Agreement between the Community and Morocco and the Protocol thereto signed on 27th April 1976 (annexed to Regulation (EEC) No. 1288/76 O.J. No. L141, 28.5.76, p. 97.).

(**f**) *See* the Interim Agreement between the Community and Syria and the Protocol thereto signed on 18th January 1977 (annexed to Regulation (EEC) No. 1031/77 O.J. No. L126, 23.5.77, p. 89.).

(**g**) *See* the Interim Agreement between the Community and Tunisia and the Protocol thereto signed on 25th April 1976 (annexed to Regulation (EEC) No. 1289/76 O.J. No. L141, 28.5.76, p. 194.).

(**h**) *See* the Agreement between the Community and Spain and the Protocol thereto signed on 29th June 1970 (annexed to Regulation (EEC) No. 1524/70 O.J. No. L182, 16.8.70, p. 1. (O.J./SE 1974 (January) p. 269.)).

(Articles 3–6) SCHEDULE 1

(RATES OF CUSTOMS DUTY)

Description of tobacco, including headings and subheadings	Column A	Column B
	Rate of duty per pound weight	**Rate of Duty**
24.01 Unmanufactured and refuse:	£	
A. Of a value, per package, not less than 280 UA per 100 kg net weight:		
I Flue cured Virginia type and light air cured Burley type (including Burley hybrids):		
(a) Containing 10% or more by weight of moisture	6.4000	14% with a maximum of 0.2041 UA per lb
(b) Other	6.4410	
II Other:		
(a) Containing 10% or more by weight of moisture	6.4000	15% with a maximum of 0.3175 UA per lb
(b) Other	6.4410	
B. Other		
I Containing 10% or more by weight of moisture	6.4000	23% with a maximum of 0.1496 UA per lb and a minimum of 0.1270 UA per lb
II Other	6.4410	
24.02 Manufactured; extracts and essences:		
A. Cigarettes	6.5415	90%
B. Cigars	6.7815	52%
C. Smoking tobacco:		
I Cavendish or negrohead:		
(a) Manufactured in bond	6.5125	117%
(b) Other	6.5980	
II Other	6.4850	
D. Chewing tobacco and snuff:		
I Chewing tobacco	6.4850	65%
II Snuff	6.5350	
E. Other, including agglomerated tobacco in the form of sheet or strip:		
I Snuff work (including tobacco dust or powder and ground tobacco)	6.5350	26%
II Other manufactured tobacco	6.4850	

SCHEDULE 2 (Article 3)

(RATES OF DRAWBACK)

Description of tobacco	Rates of drawback per pound weight
	£
Cigars	6.6250
Cigarettes	6.4580
Cut, roll, cake or other manufactured tobacco	6.4460
Snuff (not being offal snuff)	6.4710
Stalks and tobacco refuse	6.4210

Each of the above rates of drawback being increased by a rate equivalent to any duty paid being either *ad valorem* duty or expressed in UA.

(Article 5) SCHEDULE 3

AFRICAN, CARIBBEAN AND PACIFIC STATES

The Commonwealth of the Bahamas
Barbados
People's Republic of Benin
Republic of Botswana
Republic of Burundi
United Republic of Cameroon
The Republic of Cape Verde
The Central African Empire
Republic of Chad
The Comoros
The Republic of the Congo
The Republic of Equatorial Guinea
Ethiopia
Fiji
Gabonese Republic
The Republic of Gambia
The Republic of Ghana
Grenada
The Republic of Guinea
The Republic of Guinea Bissau
The Republic of Guyana
Republic of the Ivory Coast
Jamaica
The Republic of Kenya
The Kingdom of Lesotho
The Republic of Liberia
Democratic Republic of Madagascar
Malawi
Republic of Mali
Islamic Republic of Mauritania
Mauritius
Republic of Niger
Federal Republic of Nigeria
Papua New Guinea
Republic of Rwanda
Democratic Republic of Sao Tome and Principe
Republic of Senegal
Republic of Seychelles
The Republic of Sierra Leone
The Somali Democratic Republic
The Democratic Republic of Sudan
Republic of Surinam
The Kingdom of Swaziland
The United Republic of Tanzania
Republic of Togo
The Kingdom of Tonga

The Republic of Trinidad and Tobago
The Republic of Uganda
Republic of Upper Volta
The Independent State of Western Samoa
The Republic of Zaire
Zambia

THE OVERSEAS COUNTRIES AND TERRITORIES

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

SCHEDULE 4 (Article 7)

(ORDERS REVOKED)

Order	Reference
The Customs Duties and Drawbacks (Tobacco and other Revenue Duties) Order 1975	S.I. 1975/1943 (1975 III, p.7220)
The Customs Duties and Drawbacks (Tobacco) Order 1975	S.I. 1975/2095 (1975 III, p.7844)
The Customs Duties and Drawbacks (Tobacco) (No. 2) Order 1975	S.I. 1975/2239 (1975 III, p.8418)

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into operation on 1st July 1977, implements in relation to the customs revenue duties on tobacco obligations of the United Kingdom under:

(a) the Treaty of Accession to the European Economic Community;

(b) agreements between the EEC and certain Mediterranean countries;

(c) EEC regulations which give effect to the trade provisions of the Lomé Convention between the EEC and certain African, Caribbean and Pacific States; and

(d) a decision of the Council of European Communities relating to trade between the EEC and its member States' dependent overseas countries and territories.

2. In the case of the full rates of duty, the Order increases the protective element of the duty to the level of the Common Customs Tariff of the EEC. These rates apply to all imports of tobacco, except where preferences are afforded under EEC obligations, as set out in paragraphs 3–5 below. The Order discontinues all other provisions for preferential treatment of tobacco of countries in the Commonwealth preference area and EFTA, and the provisions allowing pre-accession (standstill) protective rates for tobacco of Lebanon and Spain. (Articles 3 and 4.)

3. The Order removes any remaining protective elements in the duties in respect of tobacco of other member States of the EEC (including the Channel Islands); of Greece and Turkey; and in the case of manufactured tobacco, of Algeria, Egypt, Israel, Jordan, Morocco, Syria and Tunisia. (Article 5.)

4. For manufactured tobacco of Spain, it allows a preferential rate of 40% of the normal protective element. (Article 6.)

5. The Order continues in force protective duty free treatment for tobacco of the states which have acceded to the Lomé Convention and the overseas dependencies of member States listed in Schedule 3. (Article 5.)

6. Schedule 1 sets out the rates of duty. Column A sets out the basic rates of duty which will apply to imports which are free of any protective element. The protective elements are set out in Column B.

7. Schedule 2 sets out the corresponding rates of drawback.

8. The provisions of previous Treasury Orders affecting tobacco duties and drawbacks are revoked. (Article 7 and Schedule 4.)

9. The Order will cease to have effect at the end of 1977, when the customs revenue duties on tobacco are replaced by virtue of Clause 3 of the Finance Bill 1977.

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