10. *These Regulations* may be cited as *The* Spirits Certificates Regulations, *1957,* and shall come into operation on the first day of October, 1957.

Dated this 30th day of July, 1957.

J. E. B. Finlay,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations govern the issue and disposal of certificates which by the Customs and Excise Act, 1952, are required, in certain circumstances, to accompany spirits removed from one place to another.

They amend the Permits, Certificates and Stock Books Regulations, 1952, to permit the use of a spirits trader's consignment note or other similar document as a certificate in place of the official form hitherto issued by the Commissioners for completion by the trader.

ANTI-DUMPING AND COUNTERVAILING DUTIES

1957 No. 864

The Customs Duties (Dumping and Subsidies) Regulations, 1957

Made - - - -	*17th May,* 1957
Coming into Operation	*23rd May,* 1957

The Board of Trade in pursuance of the powers conferred upon them by section 8 (4) of the Customs Duties (Dumping and Subsidies) Act, 1957(a) hereby make the following Regulations:—

1.—(1) In computing the cost of production of any goods, the following costs, charges and expenses shall be taken into account:—

(*a*) the cost of materials (including unfinished goods and components) as received into the place of production, not including any customs or excise duty or any other duty or tax payable in respect of such materials which is subsequently refunded on the exportation of the goods produced;

(*b*) wages, being wages for labour directly engaged in the production of the goods;

(*c*) overhead expenses incurred in production, that is to say, expenses in respect of

(i) rent, rates and taxes in respect of factory or other buildings or land used in the production of the goods; lighting and heating of such buildings or land; motive power, electricity, gas, fuel and water used in the production of the goods;

(a) 5 & 6 Eliz. 2. c. 18.

(ii) supervision of the production of the goods, including wages and salaries of managers, foremen, time-keepers, watchmen and other similar officers and servants of the producer;

(iii) repairs, renewals and maintenance of plant, machinery and tools, and factory or other buildings or land used in the production of the goods;

(iv) depreciation of plant, machinery and tools;

(v) interest on capital outlay on factory or other buildings or land used in the production of the goods;

(vi) interest on depreciated value of plant, machinery and tools;

(*d*) the cost of interior packing ordinarily sold with the goods when they are sold retail.

(2) In computing the cost aforesaid the following items shall not be taken into account:—

(*a*) cost of exterior packing;

(*b*) producer's profit or the profit or remuneration of any exporter, trader, broker or other person dealing in the goods in their finished manufactured condition;

(*c*) royalties;

(*d*) cost of carriage and freight or insurance or any other charges incurred after the last stage in the production of the goods.

(3) Where goods have undergone successive stages of production carried out by two or more different persons, the cost of production shall (subject to the provisions of Regulation 5 hereof) be the cost of production incurred by the person who carried out the last stage.

2. The cost of any stage in the production of goods shall be computed by taking the cost of production, computed in accordance with Regulation 1 hereof, incurred by the person who carried out that stage, and deducting therefrom the cost to that person of the goods, or any materials or components which he incorporates therein, as received by him at the place at which he carried out that stage:

Provided that where it is necessary to determine by reference to section 8 (1) (*b*) or (*c*) of the Act whether goods are goods originating in a country, then, in ascertaining the cost of any stage in the production of the goods which is carried out after the goods, or any material or component incorporated in the goods, last left that country and which includes or consists of the incorporation in the goods of any other material or component, the cost of such other material or component to the person carrying out that stage shall not be deducted.

3. If it appears to the Commissioners of Customs and Excise that any materials (including unfinished goods and components) were acquired on a sale which was not a sale in the open market between buyer and seller independent of each other (as defined in paragraph 2 of the Sixth Schedule to the Customs and Excise Act, 1952(**a**)), the cost of such materials to the purchaser shall be such amount as the Commissioners may determine to be the price which would have been paid on such a sale.

4.—(1) Where goods have been determined to originate in a country by virtue of section 8 (1) (*b*) or (*c*) of the Act, then in ascertaining the amount of the deduction to be made under section 8 (2) of the Act for the cost

(**a**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

of any stage in the production of the goods which includes or consists of incorporating in those goods any material or component, not being material or a component exported from that country, the cost of that material or component shall be taken into account.

(2) For the purpose of computing the deduction to be made under section 8 (2) of the Act, Regulation 3 hereof shall have effect as if for the reference to the Commissioners of Customs and Excise there were substituted a reference to the Board of Trade.

5. Where it appears to the Board of Trade in ascertaining the cost of production of goods in any country for the purposes of section 7 (3) of the Act, that the amount of such cost computed in accordance with Regulation 1 hereof was affected by any rebate or other similar concession granted or made because the goods were intended to be exported from that country, the cost of production for the purposes of the said section 7 (3) shall be the amount computed in accordance with Regulation 1 hereof together with such amount as the Board of Trade may determine to represent the effect of such rebate or other concession.

6. In these Regulations—

(*a*) "the Act" means the Customs Duties (Dumping and Subsidies) Act, 1957(**a**);

(*b*) references to the person who carried out any stage in the production of goods are, where goods are subjected to any process to the order of the owner of the goods by some other person, references to the owner of the goods and not to that other person;

(*c*) references to the cost of production and to the cost of any stage in the production of goods are references to such costs in relation to each separate article comprised in a consignment or parcel of goods imported.

7. The Interpretation Act, 1889(**b**), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

8. These Regulations may be cited as the Customs Duties (Dumping and Subsidies) Regulations, 1957, and shall come into operation on the 23rd day of May, 1957.

Dated this 17th day of May, 1957.

Derek Walker-Smith,
Minister of State, Board of Trade.

EXPLANATORY NOTE

(*This Note is not part of the Regulations, but is intended to indicate their general purport.*)

These Regulations prescribe the matters to be taken into account in computing the "cost of production" of goods where such cost is to be taken into account under the Customs Duties (Dumping and Subsidies) Act, 1957, in determining both the origin of the goods and whether they have been dumped.

The Regulations provide that "cost of production" is the cost to the last producer. They also make special provision for computing the cost of carrying out separate stages in production, and contain provisions enabling the Board of Trade to take into account rebates, and other forms of private subsidy.

(**a**) 5 & 6 Eliz. 2. c. 18. (**b**) 52 & 53 Vict. c. 63.