STATUTORY INSTRUMENTS

1973 No. 1492

CUSTOMS AND EXCISE

The Customs Duties (Origin of Certain Goods) Regulations 1973

Made - - -	22*nd August* 1973
Laid before the House of Commons	24*th August* 1973
Coming into Operation	1*st September* 1973

The Secretary of State, in exercise of the powers conferred on him by section 2(1) of the Finance Act 1973(**a**) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

1.—(1) These Regulations may be cited as the Customs Duties (Origin of Certain Goods) Regulations 1973 and shall come into operation on 1st September 1973.

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

2. These Regulations shall apply to determine the question whether goods originate in a country specified herein for the purpose of any customs duty other than an import duty within the meaning of the Import Duties Act 1958(**c**) or a duty under the Customs Duties (Dumping and Subsidies) Act 1969(**d**) (unless that question falls to be determined under any regulation of the European Communities or any Act or any other instrument having the force of law).

3.—(1) In this Regulation a "Convention country" means any of the following countries, namely, Austria, Finland, Iceland, Norway (including Spitzbergen), Portugal (including the Azores and Madeira), Sweden or Switzerland (including Liechtenstein).

(2) Goods shall be treated as originating in a Convention country if they would be regarded as produced or manufactured in such a country by applying to them the provisions of the European Free Trade Association Countries (Origin of Certain Goods) Regulations 1973(**e**) with—

(*a*) the insertion in Regulation 3(3) thereof (relating to drawback of customs duties) of "protective customs duties or the protective element of" before "customs duties" and

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(**a**) 1973 c. 51.
(**b**) 1889 c. 63.
(**c**) 1958 c. 6.
(**d**) 1969 c. 16.
(**e**) S.I. 1973/653 (1973 I, p. 2081).

(*b*) the addition to Schedule 3 thereto of the entries specified in the Schedule to these Regulations.

4. Goods shall be treated as originating in Denmark if they would be regarded as produced or manufactured there by applying to them the provisions of the Denmark (Origin of Goods) Regulations 1973(**a**) with the insertion in Regulation 4 thereof (relating to drawback of customs duties) of "protective customs duties or the protective element of" before "customs duties".

5.—(1) The provisions of the Regulations referred to in Regulations 3(2) and 4 above which are to be applied for the purposes of these Regulations include the provisions relating to proof of origin of materials and parts and to consignment of goods.

(2) Goods shall not be treated as originating in a country for the purposes of these Regulations otherwise than under the provisions of Regulations 3 and 4 above.

Geoffrey Howe,
Minister for Trade and Consumer Affairs,
Department of Trade and Industry.

22nd August 1973.

SCHEDULE

(Additions to Parts I and II of Schedule 3 to the European Free Trade Association Countries (Origin of Certain Goods) Regulations 1973 as applied for the purposes of these Regulations)

PART I

Tariff Heading	*Description of goods*	*Processing that does not confer the status of originating product*
22.08	All products of this heading	Manufacture from products of heading No. 22.09
ex 22.09	Spirits (other than those of heading No. 22.08), liqueurs and other spirituous beverages, compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: in all cases not containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No. 22.08

(a) S.I 1973/681 (1973 I, p. 2191).

PART II

Tariff Heading	*Description of goods*	*Working or processing which, even if not resulting in a change of tariff heading of the materials or parts, qualifies the goods for treatment as of an Association country*
ex 24.02	Manufactured tobacco	Manufacture from tobacco extracts or essences or from sheets or bobbins of homogenised tobacco

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations prescribe the conditions under which goods are to be treated as originating in Denmark or in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland for the purposes of preferential rates of revenue duties (i.e. customs duties other than protective duties under the Import Duties Act 1958 or the Customs Duties (Dumping and Subsidies) Act 1969), where the conditions of origin are not otherwise prescribed (for example by directly applicable provisions of European Communities law).

Goods are to be treated as of Danish origin if they would be treated as produced or manufactured in Denmark by applying the provisions of the Denmark (Origin of Goods) Regulations 1973 (which relate to import duties), except that goods are not to be excluded from Danish origin by reason of the use of imported materials and parts on which drawback of non-protective customs duties or the non-protective elements of such duties was allowed in Denmark.

Goods are to be treated as originating in any of the other countries mentioned above if they would be treated as produced or manufactured there by applying the provisions of the European Free Trade Association Countries (Origin of Certain Goods) Regulations 1973 (relating to import duties), except that goods are not to be excluded from origin in such a country by virtue of the use of imported materials and parts on which drawback of non-protective customs duties or the non-protective elements of such duties was allowed, and that certain additional processes are specified, in the Schedule to these Regulations, which are insufficient to confer originating status on certain products or in one case qualify the goods for treatment as originating products.

SI 1973/1492
ISBN 0-11-031492-1

