STATUTORY INSTRUMENT

1968 No. 1383

CUSTOMS AND EXCISE

The Import Duties (General) (No. 8) Order 1968

Made - - - -	*26th August* 1968
Laid before the House of Commons	*4th September* 1968
Coming into Operation	*5th September* 1968

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2 and 13 of the Import Duties Act 1958(a), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. Schedule 1 to the Import Duties (General) (No. 4) Order 1968(b) (which Schedule by reference to the Customs Tariff 1959 sets out the import duties chargeable under the Import Duties Act 1958) shall be amended in accordance with the Schedule to this Order.

2.—(1) This Order may be cited as the Import Duties (General) (No. 8) Order 1968.

(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 5th September 1968.

B. K. O'Malley,
Joseph Harper,
Two of the Lords Commissioners of Her Majesty's Treasury.

26th August 1968.

SCHEDULE

Amendments of Schedule 1 *to No.* 4 *Order of* 1968

1. In Chapter 36, the following note shall be inserted after note 2:—

" 3. ' Heavy oils ' in subheading 36.08 (C) has the meaning given by section 195(1) of the Customs and Excise Act 1952 as for the time being in force."

2. In heading 36.08, the following subheading shall be inserted after subheading (B) and the existing subheading (C) shall accordingly become (D):—

" (C) Firelighters containing heavy oils	8%, in addition to any hydrocarbon oil duty.	—	"

(a) 1958 c. 6. (b) S.I. 1968/679 (1968 I, p. 1519). (c) 1889 c. 63.

3. In heading 90.07—

(*a*) in the heading, for the colon there shall be substituted " ; **photo-copying apparatus (not contact type):** ";

(*b*) the following subheading shall be inserted after subheading (B) and the existing subheading (C) shall accordingly become (D):—

" (C)	Photo-copying apparatus (not contact type)	11%	— "

EXPLANATORY NOTE

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

The Composite Goods Order 1968 (S.I. 1968 No. 1381) imposes hydrocarbon oil (revenue) duty on imported firelighters containing heavy oil. This Order adds a new subheading for such firelighters to heading 36.08 of the Customs Tariff to preserve the existing level of protective duty (8%).

To accord with a Classification Opinion of the Customs Co-operation Council, the Order also amends heading 90.07 of the Tariff by including photo-copying apparatus (not contact type) specifically within its scope. The present rate of import duty is preserved.