STATUTORY INSRUMENTS

1977 No. 972

CUSTOMS AND EXCISE

The Origin of Goods (Petroleum Products) Regulations 1977

Made - - - -	3*rd June* 1977
Laid before the House of Commons - -	9*th June* 1977
Coming into Operation	1*st July* 1977

The Secretary of State, in exercise of the powers conferred on him by section 12(2) of the Import Duties Act 1958(**a**), as amended by section 5(3) of and paragraph 1 of Schedule 4 to the European Communities Act 1972(**b**), and section 2(1) of the Finance Act 1973(**c**), and of all other powers enabling him in that behalf, hereby makes the following Regulations: —

1.—(1) These Regulations may be cited as the Origin of Goods (Petroleum Products) Regulations 1977 and shall come into operation on 1st July 1977.

(2) In these Regulations references to chapters, headings or subheadings are references to chapters, headings or subheadings of the common customs tariff of the European Economic Community.

(3) The Interpretation Act 1889(**d**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament and as if these Regulations and the Regulations hereby revoked were Acts of Parliament.

2. These Regulations shall apply to determine the question whether goods of a description specified in Schedule 1 hereto are to be treated as produced or manufactured or originating in a country for the purposes of any preferential rate of, or exemption from, customs duties charged in accordance with section 5(1) and (2) of the European Communities Act 1972, in cases where the question does not fall to be determined under a regulation of the European Economic Community or any Act or other instrument having the force of law.

3.—(1) For the purposes of these Regulations—

(*a*) any description of goods in column 2 of Schedule 1 or 2 hereto (other than one covering a whole heading) shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading;

(*b*) materials shall for the purposes of these Regulations be treated as having been imported into a country unless they are shown to the satisfaction of the Commissioners of Customs and Excise not to have been so imported.

(**a**) 1958 c. 6. (**b**) 1972 c. 68. (**c**) 1973 c. 51. (**d**) 1889 c. 63.

(2) Notwithstanding the provisions of the following Regulations, goods of a description specified in Schedule 1 hereto shall not be treated as produced or manufactured or originating in a country unless—

(*a*) they were consigned to the United Kingdom from that country or from another member State of the European Economic Community or,

(*b*) if not so consigned, they remained under customs control in any country (other than one described in paragraph (*a*) above) through which they were moved, were not entered for home use there and were not subject to any operation there other than unloading, reloading or any operation intended to keep them in good condition.

4.—(1) Goods of a description specified in Schedule 1 hereto which have been wholly got, produced or manufactured in a country without the use of any imported materials shall be treated as produced or manufactured or originating in that country.

(2) For the purpose of paragraph (1) above, waste products shall be treated as wholly produced in a country from materials produced there if they result from the carrying on of any process of manufacture in that country.

5. Goods of a description specified in Schedule 1 hereto produced or manufactured in a country from imported materials not falling within the same heading as those goods shall be treated as produced or manufactured in that country except in the following cases—

(*a*) being goods which fall within a heading specified in column 1 of Part I of Schedule 2 hereto and are of a description specified in column 2 thereof, if they fall to be classified in a different heading by reason only of the performance of the process mentioned in relation to them in column 3 thereof or a combination of such a process and a process mentioned in head (*b*) of this paragraph, or

(*b*) if they fall to be classified in a different heading by reason only of the performance of one or more of the following minor processes, namely;

(i) operations intended solely to ensure that the goods remain in good condition during transit or storage (including freezing);

(ii) packing, repacking, bottling or splitting up into or assembling into consignments;

(iii) marking or labelling;

(iv) mixing—where any of the components mixed is an imported product.

6. Goods which fall within a heading specified in column 1 of Part II of Schedule 2 hereto, are of a description specified in column 2 thereof and have undergone in a country the process mentioned in column 3 thereof shall be treated as produced or manufactured in that country.

7. The Origin of Goods (Petroleum Products) Regulations 1973(**a**) are hereby revoked.

Michael Meacher,
Parliamentary Under Secretary of State,
Department of Trade.

3rd June 1977.

(**a**) S.I. 1973/2071 (1973 III, p. 7142).

SCHEDULE 1

1 Tariff heading	2 Description of goods
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels.
27.09 to 27.16	All goods of these headings.
ex 29.01	Hydrocarbons —acyclic —cyclanes and cyclenes, excluding azulenes —benzene, toluene, xylenes for use as power or heating fuels.
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax.
ex 38.14	Prepared additives for lubricants.

SCHEDULE 2

PART I

1 Tariff Heading	2 Description of goods	3 Processing that does not confer the status of originating product
ex 34.04	Waxes with a basis of paraffin wax, of petroleum wax, of waxes obtained from bituminous minerals, of slack wax or scale wax.	Manufacture from organic chemicals of Chapter 29.

PART II

Tariff Heading	Description of goods	Processing which, even if not resulting in a change of tariff heading of the materials, confers originating status.
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole) for use as power or heating fuels.	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes.
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes.
ex 27.12	Refined petroleum jelly.	Manufacture from unrefined petroleum jelly.
ex 27.13	Paraffin wax.	Manufacture from slack wax or scale wax.

SCHEDULE 2

PART II

Tariff Heading	Description of Goods	Processing which, even if not resulting in a change of tariff heading of the materials, confers originating status
ex 27.13	Micro-crystalline wax, slack wax, purified ozokerite, lignite wax, peat wax and other mineral waxes (other than crude ozokerite), whether or not coloured.	Manufacture from crude ozokerite.
ex 38.14	Prepared additives for lubricants	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished products.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 1st July 1977, lay down the conditions under which certain petroleum products, specified in Schedule 1 to the Regulations, are to be treated as originating in a country for the purposes of preferential rates of, or exemption from, customs duties charged in accordance with section 5(1) and (2) of the European Communities Act 1972. They revoke and re-enact with appropriate amendments the provisions of the Origin of Goods (Petroleum Products) Regulations 1973, which are no longer applicable as the UK has to apply with effect from 1st July 1977 the common customs tariff of the European Economic Community in respect of these products. There are at present no Community origin regulations for these products.

Goods to which the Regulations apply which are wholly got, produced or manufactured in a country are treated as originating there (Regulation 4). The use of imported materials of a different tariff heading from that of the goods does not disqualify the goods from originating in the country of production unless the materials undergo only minor processes there (Regulation 5(b)) or, in the case of goods listed in Part I of Schedule 2, unless they undergo the process specified in that Part (Regulation 5(a)). The goods listed in Part II of Schedule 2 may acquire originating status if manufactured by the process described there, whether or not the processing results in a change of tariff heading of any imported materials used (Regulation 6).

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