STATUTORY INSTRUMENTS

1966 No. 1098

CUSTOMS AND EXCISE

The Origin of Goods (Republic of Ireland) (Amendment) Regulations 1966

Made - - - -	31*st August* 1966
Laid before Parliament	7*th September* 1966
Coming into Operation	8*th September* 1966

The Board of Trade, in pursuance of the powers conferred upon them by section 12 (2) of the Import Duties Act 1958(a), hereby make the following Regulations:—

1. The Origin of Goods (Republic of Ireland) Regulations 1966(b) shall have effect as if for regulation 1, there were substituted the following:—

"1. For the purposes of the Import Duties Act 1958, goods shall be treated as manufactured in the Republic of Ireland if, but only if—

(*a*) in the case of goods of a description specified in column 2 of Part I or II of Schedule 1 to these Regulations, they were manufactured in the Republic of Ireland and the appropriate proportion of the costs of their manufacture is attributable to expenditure within the area defined in regulation 5(1) (hereinafter referred to as "the area");

(*b*) in the case of goods of a description specified in column 2 of Schedule 2 to these Regulations, the last stage of their manufacture took place in the Republic of Ireland and they have undergone in the area the relevant qualifying process specified in column 3 of that Schedule.".

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

3. These Regulations may be cited as the Origin of Goods (Republic of Ireland) (Amendment) Regulations 1966 and shall come into operation on 8th September 1966.

31st August 1966.

Roy Mason,
Minister of State
Board of Trade.

EXPLANATORY NOTE

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

These Regulations amend the Origin of Goods (Republic of Ireland) Regulations 1966 (the principal Regulations). Goods of a description specified in column 2 of Schedule 2 to the principal Regulations may now qualify as goods of the Republic of Ireland even if only the last stage of their manufacture has taken place there provided that they have undergone the relevant qualifying process specified in column 3 of that Schedule in the area consisting of the Republic of Ireland, the United Kingdom, the Channel Islands and the Isle of Man.

(a) 6 & 7 Eliz. 2 c. 6. (b) S.I. 1966/667 (1966 II, p. 1463). (c) 1889 c. 63.