STATUTORY INSTRUMENTS

1973 No. 2067

CUSTOMS AND EXCISE

The Origin of Goods (Republic of Ireland) (Amendment) Regulations 1973

Made - - - -	*7th December* 1973
Laid before House of Commons	*10th December* 1973
Coming into Operation -	*1st January* 1974

The Secretary of State, in exercise of powers conferred by section 12(2) of the Import Duties Act 1958(**a**) and extended by section 7 of the Finance Act 1966(**b**) and now vested in him(**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 (Republic of Ireland) (Amendment) Regulations 1973 and shall come into operation on 1st January 1974.

(2) In these Regulations "the Regulations of 1966" means the Origin of Goods (Republic of Ireland) Regulations 1966(**d**), as amended (**e**).

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

2. The Regulations of 1966 shall have effect subject to the further amendments provided for in regulations 3, 4, 5 and 6 below.

3. For Regulations 1 and 2 of the Regulations of 1966 there shall be substituted the following:—

"1.—(1) For the purposes of the Import Duties Act 1958 goods shall not be treated as grown, produced or manufactured in the Republic of Ireland unless they are consigned to the United Kingdom from a place in that country and, unless they are in free circulation in that country.

(2) For the purposes of paragraph (1) above goods shall not be treated as being in free circulation unless—

(*a*) any customs duty or charge of equivalent effect payable on the import of the goods, or on the import of materials and parts used in the production or manufacture of the goods, into the Republic of Ireland, has been paid and has not subsequently been refunded or,

(**a**) 1958 c. 6. (**b**) 1966 c. 18.

(**c**) S.I. 1970/1537 (1970 III, p. 5293). (**d**) S.I. 1966/667 (1966 II, p. 1463).

(**e**) S.I. 1966/1098, 1968/988, 1223, 1972/388 (1966 III, p. 2699; 1968 II, pp. 2612, 2380; 1972 I, p. 1392).

(**f**) 1889 c. 63.

(*b*) if any such customs duty or charge of equivalent effect has been refunded, compensatory levy has been paid in respect of the goods on export to the United Kingdom by virtue of an instrument of the European Economic Community made under article 45(2) of the Act annexed to the Treaty concerning United Kingdom Accession to the Community.

2.—(1) Subject to Regulation 1 above, for the purposes of the Import Duties Act 1958 and of section 1 of the Finance Act 1973**(a)** and any Order made thereunder, goods of a description specified in Schedule 1, 2 or 3 hereto 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 6(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;

(*c*) in the case of goods of a description specified in Part II of Schedule 3 not being goods of a description specified in Schedule 2, the relevant conditions set out in Part I of Schedule 3 have been fulfilled.

(2) The appropriate proportion referred to in regulation 2(1)(*a*) of these Regulations shall be—

(*a*) in the case of goods of a description specified in Part I of Schedule 1, 25%;

(*b*) in the case of goods of a description specified in Part II of Schedule 1, 50%.

4. In the first line of Regulation 3(1) of the Regulations of 1966, for "regulation 1(*a*)" there shall be substituted "regulation 2(1)(*a*)".

5. Regulations 5 and 6 of the Regulations of 1966 shall be renumbered as 6 and 7 respectively and there shall be inserted as regulation 5 the following:—

"5. Subject to regulation 1 above, for the purposes of the Import Duties Act 1958 and of section 1 of the Finance Act 1973 and any Order made thereunder, goods of a description other than one specified in Schedule 1, 2 or 3 hereto shall be treated as grown, produced or manufactured in Ireland if they qualify for Commonwealth preference".

6. Schedules 2 and 3 to the Regulations of 1966 shall be amended as specified in the Schedule to these Regulations.

7. The Origin of Goods (Republic of Ireland) (Amendment) Regulations 1966 are hereby revoked.

Limerick,

7th December 1973.

Parliamentary Under-Secretary of State for Trade, Department of Trade and Industry.

(a) 1973 c. 51. **(b)** S.I. 1966/1098 (1966 III, p. 2699).

SCHEDULE

AMENDMENTS TO SCHEDULES 2 AND 3 TO THE REGULATIONS OF 1966.

1. In Schedule 2 to the Regulations of 1966—

(*a*) in Introductory Note (1), for "regulation 1(*b*)" there shall be substituted "regulation 2(1)(*b*)";

(*b*) in Introductory Note 8, after "E.F.T.A." in the first three places where it occurs, there shall be substituted "or Danish";

(*c*) for the last paragraph of the said Introductory Note 8 there shall be substituted the following:

"References in this note to goods of E.F.T.A. or Danish origin are references to goods—

(*a*) which, under the Agreements, signed on 22nd July 1972, between the European Economic Community and respectively Austria, Iceland, Portugal, Sweden and Switzerland, the Agreement, signed on 14th May 1973, between the Community and Norway and the Agreement, signed on 5th October 1973, between the Community and Finland, are to be regarded as products originating in those countries and satisfy the provisions of Article 25(1) of Protocol 3 to these Agreements**(a)**, and

(*b*) which, for the purposes of duties under the Import Duties Act 1958, are to be treated as goods of Denmark:

Provided (in all cases) that the goods have not benefitted from drawback or other relief from import duty in whichever of the above-mentioned countries they underwent their last process of production.".

2. In Schedule 3 to the Regulations of 1966—

(*a*) in Introductory Note 1, for "Regulation 5" (in line 2) and "Regulation 1(*c*)" (in line 11) there shall be substituted respectively "Regulation 6" and "Regulation 2(1)(*c*)";

(*b*) in Introductory Note 3, for "Regulation 1(*c*)" (in line 2) and "Regulation 1(*a*)" (in line 4) there shall be substituted respectively "Regulation 2(1)(*c*)" and "Regulation 2(1)(*a*)".

(a) The Agreements are annexed respectively to Regulations (E.E.C.) Nos. 2836/72 (O. J. No. L.300, p. 1), 2842/72 (O. J. No. L.301, p. 1), 2844/72 (O. J. No. L.301, p. 167), 2838/72 (O. J. No. L.300 p. 96), 2840/72 (O. J. No. L.300 p. 188), 1691(73 (O. J. No. L.171 p. 1), the Agreement with Finland has yet to be published in the Official Journal.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend the Origin of Goods (Republic of Ireland) Regulations 1966.

They provide that in order to qualify as goods of the Republic of Ireland for the purposes of exemption from import duties or from any protective elements in revenue duties, goods must, in addition to being consigned to the United Kingdom from the Republic of Ireland, have been in free circulation in the Republic. This condition is met if any duty chargeable on import into the Republic of Ireland of the goods or materials and parts used in their production or manufacture has been paid and not drawn back or, where duty has been drawn back, if a compensatory levy is paid in accordance with E.E.C. Regulations in respect of the goods on export to the United Kingdom.

The Regulations also provide that, subject to those conditions, goods for which specific content and processing requirements are not laid down in the Regulations of 1966 (as amended) are to be treated as originating in the Republic of Ireland if they qualify for commonwealth preference.

The Schedule to these Regulations provides for consequential amendments to the Regulations of 1966 and amendments resulting from the alteration of the arrangements applying to E.F.T.A. goods.

The Origin of Goods (Republic of Ireland) (Amendment) Regulations 1966, which become otiose as a result of these Regulations, are revoked.

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