## STATUTORY INSTRUMENTS

#### 1970 No. 265

### CUSTOMS AND EXCISE

# The European Free Trade Association (Drawback) (Amendment) Regulations 1970

Made	23rd February 1970
Laid before the House of Commons	27th February 1970
Coming into Operation	1st March 1970

The Board of Trade, in pursuance of the powers conferred upon them by section 2 of the European Free Trade Association Act 1960(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

- 1.—(1) These Regulations may be cited as the European Free Trade Association (Drawback) (Amendment) Regulations 1970, and shall come into operation on 1st March 1970.
- (2) The European Free Trade Association (Drawback) (Amendment No. 2) Regulations 1968(b) and the European Free Trade Association (Drawback) (Amendment) Regulations 1969(c) are hereby revoked.
- (3) The Interpretation Act 1889(d) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament and as if these Regulations and the Regulations hereby revoked were Acts of Parliament.
- 2. The European Free Trade Association (Drawback) Regulations 1966(e) shall have effect subject to the following amendments:—
  - (i) For Regulation 3(d) there shall be substituted the following:—
    - (d) where drawback was claimed in connection with an exportation of goods—
      - (i) at a date before 1st March 1970, from Iceland to a country (other than the United Kingdom) in the Convention Area, or
      - (ii) at a date before 31st December 1966, from any country then in that Area to another country in that Area (other than the United Kingdom),

and the goods were after the date in question re-exported to the United Kingdom from the country to which they were first exported without having undergone any operation or process of production or manufacture there;" and

(ii) for Regulations 3(h) and (i) there shall be substituted the following:—

<sup>(</sup>a) 1960 c. 19. (b) S.I. 1968/2001 (1968 III, p. 5432). (c) S.I. 1969/1797 (1969 III, p. 5610). (d) 1889 c. 63.

<sup>(</sup>e) S.I. 1966/1481 (1966 III, p. 4088).

- "(h) where the f.o.b. export value of the goods in the country of exportation did not exceed £50;
- (i) where goods were consigned to the United Kingdom from Iceland before 1st March 1970 or from elsewhere in the Convention area before 31st December 1966 and were cleared for home use or for temporary duty free admission in the United Kingdom—
  - (a) before 30th April 1970 in the case of goods consigned from Iceland, or
  - (b) before 1st March 1967 in any other case.".

Gwyneth Dunwoody, Parliamentary Secretary to the Board of Trade.

23rd February 1970.

#### **EXPLANATORY NOTE**

(This Note is not part of the Regulations.)

These Regulations amend the European Free Trade Association (Drawback) Regulations 1966 following Iceland's accession to the Association.

The 1966 Regulations generally debar goods of EFTA origin from EFTA tariff treatment on importation into the United Kingdom if they have been the subject of a claim for drawback or equivalent relief on exportation from the EFTA country in which they underwent their last process of production.

These Regulations modify certain exceptions provided for in the 1966 Regulations so as to afford an entitlement to EFTA tariff treatment—

- (a) where drawback was claimed on goods exported from Iceland before 1st March 1970 to another EFTA country (other than the United Kingdom) and the goods are subsequently re-exported to the United Kingdom after that date without being further processed in that other country, and
- (b) where goods are consigned from Iceland to the United Kingdom before 1st March 1970 and cleared through the United Kingdom customs before 30th April 1970.

The new amending Regulations replace both the existing sets of amending Regulations.