

1973 No. 2085

## CUSTOMS AND EXCISE

**The Customs Duties and Drawbacks (Revenue, including  
Hydrocarbon Oil, Duties) (Miscellaneous Amendments)  
Order 1973**

*Made* - - - - 10th December 1973

*Laid before the House  
of Commons* 11th December 1973

*Coming into Operation* 1st January 1974

The Treasury, by virtue of the powers conferred upon them by section 1(4), (5) and (6) of the Finance Act 1973(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Customs Duties and Drawbacks (Revenue, including Hydrocarbon Oil, Duties) (Miscellaneous Amendments) Order 1973 and shall come into operation on 1st January 1974.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2. The Customs Duties and Drawbacks (Revenue Duties) Order 1973(c) shall be amended—

(a) in Article 4 by inserting after the figure 13 in the eighth line the word and figure “to 15”;

(b) in Article 6(1) by inserting after the words “Article 25(1)” in the first and second lines of the column headed “Goods” opposite “FTA” the words “of Protocol No. 3”;

(c) after Article 13 by adding the following:—

“14.—(1) The rates of customs duty chargeable and of drawback, if any, allowable on goods originating in Algeria, Greece, Israel, Lebanon, Morocco, Spain and Tunisia, other than goods to which Articles 10 or 11 of the Customs Duties and Drawbacks (Revenue Duties) (Algeria, Cyprus, Egypt, Morocco, Tunisia and Turkey) Order 1973(d) apply, shall be the lower of the rates applicable on 31st December 1973 and those provided by this Order.

(2) For the purpose of Article 6, Malta shall be deemed to be part of the Commonwealth preference area formed by the countries named in Part 1 of Schedule 8.

(3) In the case of goods originating in Malta, other than goods which qualify for rates under the column headings “Commonwealth

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(a) 1973 c. 51.

(b) 1889 c. 63.

(c) S.I. 1973/1946 (1973 III, p. 6707). (d) S.I. 1973/1947 (1973 III, p. 6742).

2" in the new schedules, the rates of customs duty chargeable and of drawback, if any, allowable shall be the lowest of those applicable on 31st December 1973, at the full rate and the rates provided under this Order.

15.—(1) For the purpose of Article 6, the Channel Islands shall be deemed to be a state which is a member of the Community.

(2) Where goods originating in the Channel Islands qualify for rates of customs duty or drawback under the column headings "Commonwealth 1" or "FTA" in the new schedules the rates applicable shall be the respective rates expressed in pounds ignoring any additional amount expressed in "UA" or as a percentage."; and

(d) in Schedule 5 thereto by substituting for the figure "0.5255", shown under the column heading "Commonwealth 2", the figure "0.5225".

3. The Customs Duties and Drawbacks (Revenue Duties) (Algeria, Cyprus, Egypt, Morocco, Tunisia and Turkey) Order 1973 shall be amended—

(a) in Schedule 1 thereto by substituting for the figures and word "4 Table 2", wherever they occur opposite goods of heading 33.06, the figures and word "1 Table 2";

(b) in Schedule 2, Table 1, thereto by deleting the letters "UA" after the figure 0.1440 in the last line of the second column; and

(c) in Schedule 2, Table 2, thereto by inserting immediately after the words "Total dry extract not in excess of", in the column heading to the second column, the figure and words "330 but exceeding".

4. The Hydrocarbon Oil (Customs Duties) Order 1973(a) shall be amended—

(a) by the deletion of the comma in Article 3(1)(a) and by the addition thereto of the words "in the Channel Islands, or"

(b) by the addition to Schedule 2 thereto of the following countries:—

"Algeria  
Greece  
Israel  
Lebanon  
Malta  
Morocco  
Spain  
Tunisia".

10th December 1973.

*John Stradling Thomas,*  
*Michael Jopling,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

## EXPLANATORY NOTE

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

(1) This Order comes into force on 1st January 1974 and modifies three Orders which establish rates of Customs revenue duties and drawbacks for 1974. Those Orders implement certain EEC obligations of the United Kingdom in relation to revenue duties and are—

(a) The Customs Duties and Drawbacks (Revenue Duties) Order 1973 (S.I. 1973/1946);

(b) The Customs and Drawbacks (Revenue Duties) (Algeria, Cyprus, Egypt, Morocco, Tunisia and Turkey) Order 1973 (S.I. 1973/1947);  
and

(c) The Hydrocarbon Oil (Customs Duties) Order 1973 (S.I. 1973/1948).

(2) The modifications have the following effect:

(a) pending the conclusion, or entry into force, of agreements between the EEC and Algeria, Greece, Israel, Lebanon, Malta, Morocco, Spain and Tunisia, to prevent the charging of protective elements in the duties on goods of those countries (other than certain wines covered by S.I. 1973/1947) at rates higher than those prevailing in 1973 (Articles 2(c) and 4);

(b) for goods of the Channel Islands, to reduce any protective element in the revenue duties by  $\frac{2}{5}$  (Article 2(c)) and to prevent the charging of any protective element in respect of hydrocarbon oil duty (Article 4);  
and

(c) to correct certain typographical errors in the first two of the Orders listed above (Articles 2(a), (b) and (d) and 3).

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