

1973 No. 2086

CUSTOMS AND EXCISE

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

<i>Made</i>	- - -	10th December 1973
<i>Laid before the House of Commons</i>		11th December 1973
<i>Coming into Operation</i>		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) (Turkey) Order 1973.

(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.

(3) This Order shall come into operation on 1st January 1974 and shall cease to have effect on the 1st January 1975 in relation to Article 4(2).

2. In this Order references to a heading or subheading other than a column heading are references to a heading or subheading of the Customs Tariff 1959; and the description of goods in Schedule 1 hereto shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

3.—(1) The substitution by or under this Order of a rate of drawback for a rate previously in force shall apply only in relation to goods in respect of which duty at the corresponding rate has been paid.

(2) Notwithstanding that Article 4(2) of this Order shall cease to have effect on 1st January 1975, it shall be without prejudice to any claim to drawback on goods imported before that time.

4.—(1) This Article shall apply only to goods of Turkey which are entitled to the benefit of reduced rates of customs duty under the Interim Agreement signed on 30th June 1973 between the European Economic Community and Turkey (c).

(2) Notwithstanding the provisions of Article 4 of the Customs Duties and Drawbacks (Revenue Duties) Order 1973(d), in the case of goods to which this

(a) 1973 c. 51.

(b) 1889 c. 63.

(c) Annexed to Regulation (EEC) No. 2682/73 OJ No. L.277, 3.10.73, p. 1.

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

Article applies of the headings and subheadings described in the following Schedules to the said Order the rates of customs duty chargeable and of drawback, if any, allowable shall be in—

- | | |
|---------------------------|--|
| (a) Schedule 1 (Table 1), | Spirits of 22.08 and 22.09, |
| Schedule 1 (Table 2), | Perfumed spirits of 33.06. B.I., |
| Schedule 2, | Beer of 22.03A., |
| Schedule 3 (Table 1), | Residues and Waste from the Food Industries of 23.05 A., |
| Schedule 4 (Table 1), | Manufactured tobacco of 24.02, |
| Schedule 5, | Matches 36.05 B.I. and 36.06, and |
| Schedule 6, | Mechanical lighters of 98.10 A.I.a)2. and 98.10 B.I.b) |

the rates shown under the column headings "Republic of Ireland" in the said schedules;

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| (b) Schedule 2 and Schedule 3 (Table 1), | Fermented Beverages of 22.07, |
| Schedule 4 (Tables 1 and 2), | Unmanufactured tobacco of 24.01 |

the rates shown under the column headings "EEC" in the said schedules; and

- (c) Schedule 3, wine of 22.06, the rates shown in Schedule 1 to this Order.

(3) Notwithstanding the provisions of Article 3(2) of the Hydrocarbon Oil (Customs Duties) Order 1973(a), the additional duty chargeable thereunder shall not be charged in the case of hydrocarbon oil of the subheadings set out in Schedule 2 to this Order.

10th December 1973.

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

SCHEDULE 1

WINE OF 22.06 (RATES OF CUSTOMS DUTIES FOR TURKEY)

Description of wine by heading and subheading	Rate of duty (per gallon)
	£
A.I.a) 1.	0.7500
A.I.a) 2.	1.4000
A.I.c) 1.	1.4750
A.I.c) 2.	2.1000
A.II.a) 1. aa) and bb)	0.7500
A.II.a) 2.	1.4000
A.II.c) 1. aa) and bb)	1.4750
A.II.c) 2.	2.1000
B.I.b) 1.	1.4750
B.I.b) 2.	2.1000
B.II.b) 1. aa) and bb)	1.4750
B.II.b) 2.	2.1000
C.I.a) 1.	1.4750
C.I.a) 2.	2.1000
C.I.b) 1.	1.4750*
C.I.b) 2.	2.1000*
C.II.a) 1. aa) and bb)	1.4750
C.II.a) 2.	2.1000
C.II.b) 1. aa) and bb)	1.4750*
C.II.b) 2.	2.1000*
*Together in the case of wine exceeding 42 degrees of proof spirit, with an addition for each additional degree or fraction of degree of	0.1200

SCHEDULE 2

TARIFF SUBHEADING

27.07 A.I.a)
27.07 A.II.a)
27.07 B.I.
27.07 G.II.a)
27.16 A.I.
27.16 B.I.
29.01 A.I.b)
29.01 C.I.a)
29.01 C.II.a)
29.01 D.I.a) 1.
29.01 D.VI.a)
32.09 A.II.a)
36.08 A.
38.07 A.
38.07 B.
38.07 C.I.
38.08 B.I.
38.14 B.I.a) 1.
38.14 B.III.a)
38.18 A.
38.19 E.I.
38.19 T.I.
39.02 C.V.a)
39.02 C.VI.a) 1.
39.02 C.XIII.a)
39.02 C.XIV.a) 1.

EXPLANATORY NOTE

(This Note is not part of the Order.)

(1) This Order, which comes into effect on 1st January 1974 implements the obligations of the United Kingdom under the Interim Agreement of 30th June 1973 between the EEC and Turkey. It provides for the abolition of the protective element in the customs duties on most revenue duty goods, namely, spirits and perfumed spirits, beer, wine lees, vermouth, manufactured tobacco, matches and mechanical lighters. It also provides for the customs duties on fermented beverages other than wine of fresh grapes and on unmanufactured tobacco to be reduced to the rates applicable to imports from EEC countries. It provides for relief from the additional duties on certain hydrocarbon oils introduced by the Hydrocarbon Oil (Customs Duties) Order 1973.

(2) The Order provides for like reductions in drawback rates where applicable.

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