

1975 No. 1062

CUSTOMS AND EXCISE

**The Customs Duties and Drawbacks (Revenue Duties)
(African, Caribbean and Pacific States) Order 1975**

<i>Made - - - -</i>	<i>27th June 1975</i>
<i>Laid before the House of Commons -</i>	<i>30th June 1975</i>
<i>Coming into Operation</i>	<i>1st July 1975</i>

The Treasury, by virtue of the powers conferred on 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 Duties) (African, Caribbean and Pacific States) Order 1975 and shall come into operation on 1st July 1975.

(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) In this Order—

the “Principal Order” means the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974(c); references to a heading or subheading are references to a heading or subheading of the Customs Tariff 1959; and any description of goods shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

2.—(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) The provisions of Articles 3 and 4 of this Order shall be without prejudice to any claim to drawback on goods imported before this Order comes into operation.

3. The Principal Order shall be amended by—

(a) deleting from Schedule 11 those countries and territories which are listed in the Schedule to this Order;

(b) substituting for the word and figures “1st July 1975” in proviso (b) to Article 23(2) the word and figures “1st January 1976”;

(a) 1973 c. 51.

(b) 1889 c. 63.

(c) S.I. 1974/2036 (1974 III, p. 7903).

(c) adding to Schedule 13 the following countries and territories—

The Republic of Equatorial Guinea, Ethiopia, the Republic of Guinea, Guinea Bissau, the Republic of Liberia and the Democratic Republic of Sudan.

4. Notwithstanding the provisions of Article 4 of the Principal Order, for goods of the descriptions and headings or subheadings set out below and originating in one or more of the countries or territories listed in the Schedule to this Order, the rates of customs duty chargeable and of drawback, if any, allowable shall be as follows—

Description of goods, heading or subheading

Rate of duty

The rates shown in the below mentioned Tables and Schedules to the Finance Act, 1973, in each case increased by section 1 of the Finance Act 1974(a) and by the resolutions passed by the House of Commons on 21st April 1975 and having statutory effect under the Provisional Collection of Taxes Act 1968(b).

Wine of heading 22.06 and subheadings 22.07 B. I., B. II. a)2. and B. II. b)2.	
Light still wine	} Schedule 3, Republic of Ireland rate. } Schedule 3, Commonwealth rates.
Other still wine	
Light sparkling wine	
Other sparkling wine	
Unmanufactured tobacco of heading 24.01	Schedule 5, Table 2.
Manufactured tobacco of heading 24.02	Schedule 5, Table 1, Republic of Ireland rates.
Spirits other than spirits of subheading 22.09 C. I. (Rum, arrack and tafia) but excluding perfumed spirits of subheading 33.06 B. I.	} Schedule 1, Commonwealth and Convention rate.
Beer of subheadings 22.03 A. and 22.07 B. II. a) 1.aa) and B. II. b) 1.aa)	
	Schedule 2, Excise rates.
	The rates shown in the below mentioned Table and Schedules.
Perfumed spirits of subheading 33.06 B. I.	Table 2 of Schedule 1 to the Finance Act 1964(c).
Matches of subheading 36.05 B. I. and heading 36.06	Schedule 6 to the Finance Act 1973, Convention and Republic of Ireland rate.
Mechanical lighters of subheadings 98.10 A. I. a)2. and 98.10 B. I. b)	Schedule 7 to the Finance Act 1973, Convention and Republic of Ireland rate.

(a) 1974 c. 30.
(c) 1964 c. 49.

(b) 1968 c. 2.

M. Cocks,
James A. Dunn,
Two of the Lords Commissioners
of Her Majesty's Treasury.

27th June 1975.

Articles 3, 4

SCHEDULE

AFRICAN, CARIBBEAN AND PACIFIC STATES

The Commonwealth of the Bahamas
Barbados
Republic of Botswana
Republic of Burundi
United Republic of Cameroon
The Central African Republic
Republic of Chad
The People's Republic of the Congo
Republic of Dahomey
The Republic of Equatorial Guinea
Ethiopia
Fiji
Gabonese Republic
The Republic of the Gambia
The Republic of Ghana
Grenada
The Republic of Guinea
Guinea Bissau
The Republic of Guyana
Republic of the Ivory Coast
Jamaica
The Republic of Kenya
The Kingdom of Lesotho
The Republic of Liberia
Malagasy Republic
Malawi
Republic of Mali
Islamic Republic of Mauritania
Mauritius
Republic of Niger
Federal Republic of Nigeria
Republic of Rwanda
Republic of Senegal
The Republic of Sierra Leone
Somali Democratic Republic
The Democratic Republic of Sudan
The Kingdom of Swaziland
The United Republic of Tanzania
Republic of Togo
The Kingdom of Tonga
Trinidad and Tobago
The Republic of Uganda
Republic of Upper Volta
The Independent State of Western Samoa
The Republic of Zaire
Zambia

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 1st July 1975, implements in respect of the customs revenue duties the trade provisions of the Lomé Convention between the EEC and various African, Caribbean and Pacific States, in accordance with Regulations approved by the Council of Ministers at their meeting on 24th June 1975.* It provides for the elimination of the protective elements in the customs revenue duties on the following goods of these countries: wine other than wine of fresh grapes; spirits, other than rum, arrack and tafia; perfumed spirits; beer; unmanufactured and manufactured tobacco; hydrocarbon oil; matches and mechanical lighters.

2. The Order revokes the provisions of the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974 whereby revenue duty goods from those countries have received pre-Accession duty treatment where this has resulted in a duty rate more favourable than that which would have otherwise applied. "Third country" full rates or the Commonwealth preference rates applicable to Commonwealth countries not eligible for association with the EEC are to be applied to wine of fresh grapes, wine lees, piquette and rum, arrack and tafia originating in these countries.

3. The Order also implements Council Regulation 1301/75 dated 20th May 1975 (OJ No. L133 24.5.75, p. 4) by continuing the partial suspension of the additional duty chargeable on imports from all sources not eligible for preferential treatment of pinene of subheading 29.01 C.I. a) and hydrocarbon oil of subheadings 38.07 A., 38.07 B. or 38.07 C.I. The reduced rates available under the partial suspensions now apply to these goods if delivered on payment of duty before 1st January 1976.

4. The Order provides for like adjustments in the drawback rates where applicable.

*Not yet published in the Official Journal of the European Communities.

SI 1975/1062
ISBN 0-11-051062-3



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