

---

 STATUTORY INSTRUMENTS
 

---

1975 No. 2082

## CUSTOMS AND EXCISE

**The European Free Trade Association and other Countries  
(Origin of Certain Goods) Regulations 1975**

*Made* - - - - 10th December 1975

*Laid before the  
House of Commons* - 11th December 1975

*Coming into Operation* 1st January 1976

The Secretary of State, in exercise of powers conferred by section 12(2) of the Import Duties Act 1958(a) and now vested in him (b), and of the powers conferred on him by section 2(1) of the Finance Act 1973(c), and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

*Citation, operation, interpretation*

**1.**—(1) These Regulations may be cited as the European Free Trade Association and other Countries (Origin of Certain Goods) Regulations 1975 and shall come into operation on 1st January 1976.

(2) For the purpose of these Regulations—

(a) “the EEC Agreements” means 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 (d);

“the ECSC Agreements” means the Agreements signed on the said days between the member States of the European Coal and Steel Community and the said Community of the one part and respectively, Austria, Portugal, Sweden, Norway and Finland of the other part and between the member States of the said Community and, respectively, Iceland and Switzerland (e);

(b) a “specified country” means any of the aforementioned countries or the Faroe Islands;

(c) references to a Chapter or heading are references to a Chapter or heading of the Customs Tariff 1959;

(a) 1958 c. 6.

(b) See S.I. 1970/1537 (1970 III, p. 5293).

(c) 1973 c. 51.

(d) The Agreements with Austria, Iceland, Portugal, Sweden, Switzerland, Norway and Finland are annexed respectively to Regulations (EEC) Nos. 2836/72 (O.J. No. L300, 31.12.1972, p. 1), 2842/72 (O.J. No. L301, 31.12.1972, p. 1), 2844/72 (O.J. No. L301, 31.12.1972, p. 166), 2838/72 (O.J. No. L300, 31.12.1972, p. 96), 2840/72 (O.J. No. L300, 31.12.1972, p. 188), 1691/73 (O.J. No. L171, 27.6.1973, p. 1), and 3177/73 (O.J. No. L328, 28.11.1973, p. 1).

(e) See O.J. No. L350, 19.12.1973, pp. 33, 53, 76, O.J. No. L348, 27.12.1974, pp. 1 and 17, and O.J. No. L350, 19.12.1973, pp. 2 and 13.

(d) "originating" refers, in relation to materials and parts, to materials and parts which would, if these Regulations, other than Regulation 3 (relating to consignment), were applicable to them, fall to be treated as produced or manufactured in a country or area.

(3) The Interpretation Act 1889(a) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament and as if these Regulations and the Regulations hereby revoked were Acts of Parliament.

(4) Schedule 1 hereto shall have effect for the interpretation of Schedule 2 hereto.

2.—(1) Subject to paragraph (4) below, for the purposes of any Order made under sections 1, 3 or 13 of the Import Duties Act 1958, the question whether goods are to be treated as produced or manufactured in a specified country shall be determined in accordance with these Regulations.

(2) For the purposes of any Order made under the Finance Act 1973, goods shall be treated as originating in a specified country if they are to be treated as produced or manufactured there in accordance with these Regulations.

(3) Materials and parts shall, for the purposes of these Regulations, be treated as having been imported into a country unless they are shown to the satisfaction of the Commissioners of Customs and Excise not to have been so imported.

(4) These Regulations shall not apply to goods of a class to which the EEC Agreements or the ECSC Agreements apply or to goods consigned to the United Kingdom from the Faroe Islands which are to be regarded as originating products under the provisions of Regulations (EEC) Nos. 2051/74(b) and 3184/74(c).

#### *Provisions relating to Consignment*

3. Goods to which these Regulations apply shall not be treated as produced or manufactured in a specified country unless:

- (a) they were consigned to the United Kingdom from any specified country or from another member State of the European Communities or,
- (b) if not so consigned, they remained under customs control in any country (other than one described in paragraph (a) above) through which they were moved, were not entered for home use there and underwent no operation there other than splitting into consignments or any operation for the purpose of keeping them in good condition.

#### *Goods wholly produced or manufactured in a specified country*

4.—(1) Goods which have been wholly produced or manufactured in a specified country without the use of any imported materials or parts shall be treated as produced or manufactured in that country.

(2) For the purpose of paragraph (1)—

- (a) used articles fit only for the recovery of materials therefrom shall be treated as wholly produced in a country from materials produced there if they are collected in that country, and

---

(a) 1889 c. 63.

(b) O.J. No. L212, 2.8.1974, p. 33.

(c) O.J. No. L344, 23.12.1974, p. 1.

- (b) scrap or waste shall be treated as so produced if it results from the carrying on of any process of manufacture in that country.

*Production or manufacture from imported materials or parts of a different tariff heading*

5. Goods produced or manufactured in a specified country from imported materials or parts not falling within the same heading as those goods shall be treated as produced or manufactured in that country except in the following cases:

- (a) being goods which fall within a heading specified in column 1 of Part I of Schedule 2 hereto and are of a description specified in column 2 thereof, if they fall to be classified in a different heading by reason only of the performance of the process mentioned in relation to them in column 3 thereof or a combination of such a process and a process mentioned in head (c) of this paragraph; or
- (b) being goods which fall within a heading specified in column 1 of Part I of Schedule 2 hereto and are of a description specified in column 2 thereof, if they have not undergone in that country the process, or do not satisfy the provision, mentioned in relation to them in column 4 thereof, as the case may be; or
- (c) if they fall to be classified in a different heading by reason only of the performance of one or more of the following minor processes, namely:
- (i) operations intended solely to ensure that the goods remain in good condition during transit or storage, including chilling, placing in brine or any other solution, drying, spreading out, ventilating or removing damaged parts;
  - (ii) packing, repacking, bottling or splitting up into, or assembling into, consignments;
  - (iii) marking or labelling;
  - (iv) mixing—where any of the components mixed is an imported product.

*Processing not involving a change of tariff heading*

6. Goods which fall within a chapter or heading specified in column 1 of Part II of Schedule 2 hereto, are of a description specified in column 2 thereof and have undergone in a specified country the process mentioned in column 3 thereof shall be treated as produced or manufactured in that country.

*Disregard in certain cases of value added to materials and parts in other specified countries and in the United Kingdom and Denmark*

7.—(1) Goods which do not fall to be treated by virtue of Regulations 5 and 6 above as produced or manufactured in a specified country shall nevertheless be treated as so produced or manufactured in any case where they would fall to be so treated under those Regulations if materials and parts originating in another specified country or originating in the area represented by the United Kingdom and Denmark were regarded as not being imported products, provided that the conditions specified in the following paragraphs are satisfied in relation to the goods.

(2) If a provision in Part I or II of Schedule 2 limits to 50 per cent., or less, the value of imported materials and parts which may be used in the production or manufacture of the goods, the value of imported materials so used (other

than those not so regarded by virtue of paragraph (1) above) shall not exceed that percentage of the value added to the product in the specified country in question, and for these purposes the value added to the goods shall be taken as the value of the goods on export to the United Kingdom less the value of the imported materials and parts so used (other than as aforesaid).

(3) In any case to which a percentage provision referred to in paragraph (2) above does not apply, goods shall not be treated as produced or manufactured in a specified country by virtue of paragraph (1) above unless the value of imported materials used in any process of production or manufacture which the goods undergo in the country in question does not exceed 5 per cent. of the value of the goods on export to the United Kingdom.

(4) For the purpose of paragraphs (2) and (3) above the value of goods exported to the United Kingdom shall be assessed according to the rules in paragraph 3 of Schedule 1 hereto and the value of imported materials and parts shall be assessed according to the rules in paragraph 3 of that Schedule.

8. The Denmark (Origin of Goods) Regulations 1973(a) shall be amended as follows:—

- (a) by substituting for the words in parentheses in Regulation 1(3)(a) “(except for the purpose of Regulation 2(1), relating to Orders under the Import Duties Act 1958 or for the purpose of Regulation 2(1A), relating to Orders under the Finance Act 1973)”;
- (b) by inserting after Regulation 2(1) the following Regulation, namely—

“(1A) For the purposes of any Order made under the Finance Act 1973, goods shall be treated as originating in Denmark if they are to be treated as produced or manufactured there in accordance with these Regulations.”
- (c) by inserting in Regulation 4 “protective customs duties or the protective element of” before “customs duties”.

9. The Regulations specified in Schedule 3 hereto are hereby revoked.

*Eric Deakins,*  
Parliamentary Under-Secretary of State,  
Department of Trade.

10th December 1975.

## SCHEDULE 1

## INTERPRETATION OF SCHEDULE 2

1. The description of goods in column 2 of Schedule 2 hereto shall—
  - (a) if preceded by a reference in column 1 to a Chapter, be taken to comprise all goods classified in that Chapter in the terms of the description in column 2; and
  - (b) if preceded by a reference in column 1 to a tariff heading, be taken to comprise all goods classified in that heading or, where the description does not coincide with the description of that heading in the Customs Tariff 1959, be taken to include all goods falling within a subheading of that heading in the terms of the description in column 2.
  
2. Where, for the purpose of any entry in column 3 or 4 of Schedule 2 hereto, it is necessary to determine the value of exported goods that value shall be taken as the ex-works price in the country of export less an amount equal to any internal taxes or charges refundable upon the export of the goods from that country.
  
3. Where, for any such purpose as aforesaid, it is necessary to determine the value of any imported materials or parts, their value shall:
  - (a) if the material or part is known to have been imported, be taken to be the value attributed to it for customs purposes at the time of importation; or
  - (b) if the origin of the material or part is uncertain or it is otherwise impossible to ascertain its value pursuant to head (a) and if the price at which it was sold under the first contract for its sale after importation can be proved, be taken to be that price; or
  - (c) in any other case, be such value as the Commissioners of Customs and Excise may determine.
  
4. Where, for any such purpose as aforesaid, it is necessary to calculate the value attributable to originating materials or parts, that value shall be taken to be:
  - (a) (i) where the ex-works price of any originating materials or parts used in the production or manufacture of the exported goods can be proved, that price less an amount equal to the value of any imported materials or parts used in the production or manufacture of those materials or parts; plus
  - (ii) where the ex-works price of any originating materials or parts employed in the processing of imported materials and parts used in the production or manufacture of the exported goods can be proved, that price; or
  - (b) where any price cannot be proved in accordance with head (a) such amount as the Commissioners may determine.

## SCHEDULE 2

## PART I

<i>Tariff Heading</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
(1)	(2)	(3)	(4)
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, or in powder but not further prepared excluding onions	Drying, dehydration, evaporation, cutting, breaking and pulverisation of vegetables of headings No. 07.01 to 07.03	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from products of Chapter 3	
16.02	Other prepared or preserved meat or offal	Manufacture from products of Chapter 2	
17.04	Sugar confectionery not containing cocoa	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
17.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No. 11.07	
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn-flakes and similar products)	Manufacture from any product other than of Chapter 17 or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product	

<i>Tariff Heading</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
(1)	(2)	(3)	(4)
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Ships' biscuits, crumbs and rusks	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
20.02	Olives	Preservation of fresh or deep frozen olives	
21.05	Soup and broths, in liquid, solid or powder form	Manufacture from products of heading No. 20.02	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	Manufacture from fruit juices or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product. This provision does not apply to fruit juices of pineapple, lime and grapefruit.	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading 22.09	

<i>Tariff Heading</i>	<i>Description</i>	<i>Working or processing that does not confer the status of originating products</i>	<i>Working or processing that confers the status of originating products when the following conditions are met</i>
(1)	(2)	(3)	(4)
22.09	Spirits (other than those of heading No. 22.08), liqueurs and other spiritous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	Manufacture from products of heading No. 22.08	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
39.02	Polymerisation products		Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
73.07	Blooms, billets, slabs and sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No. 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No. 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of heading No. 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No. 73.07	



<i>Tariff Heading</i>  (1)	<i>Description</i>  (2)	<i>Working or processing that does not confer the status of originating products</i>  (3)	<i>Working or processing that confers the status of originating products when the following conditions are met</i>  (4)
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed, or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of headings Nos. 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos. 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09	
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for joining or fixing rails		Manufacture from products of heading No. 73.06

## SCHEDULE 2

## PART II

<i>Tariff Chapter or Heading</i>  (1)	<i>Description</i>  (2)	<i>Working or processing which even if not resulting in a change of tariff heading of the materials or parts, qualifies the goods for treatment as of a specified country</i> (3)
03.01	Quick frozen fish fillets	Filleting and quick freezing
03.03	Quick frozen peeled prawns other than Dublin Bay prawns	Peeling and quick freezing
05.02	Pigs' hogs' and boars' bristles or hair, washed	Washing
05.03	Horsehair and horsehair waste, worked	Manufacture from raw horsehair
05.04	Guts, bladders and stomachs, whole and pieces thereof, of bovine animals, other than sausage casings	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
05.07	Feathers and down of birds, cleaned	Cleaning (which must include washing, dusting and drying), sorting and blending of unworked feathers or down of birds
05.08	Powder of bones and horn cores	Grinding
05.09	Powder of horns, antlers, hooves, nails, claws and beaks of animals	Grinding
05.15	Blood powder	Manufacture from blood
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners, derived from vegetable products	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
14.05	Seaweed meal	Manufacture from seaweed
15.05	Fatty substances (including lanolin) derived from wool grease	Manufacture from unrefined wool grease
15.10	Fatty acids other than products obtained from pinewood, with a fatty acid content of 90 per cent or more by weight	Manufacture from acid oils from refining
15.10	Fatty alcohols	Manufacture from fatty acids
15.11	Refined glycerol	Refining or distilling

<i>Tariff Chapter or Heading</i>  (1)	<i>Description</i>  (2)	<i>Working or processing which even if not resulting in a change of tariff heading of the materials or parts, qualifies the goods for treatment as of a specified country</i>  (3)
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture in which the value of non-originating products used does not exceed 50% of the value of the finished product
21.03	Prepared mustard	Manufacture from mustard flour
24.02	Manufactured tobacco	Manufacture from tobacco extracts or essences from sheets or bobbins of homogenised tobacco
Chapters 28 to 39	Products of the chemical and allied industries	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
73.15	Alloy steel and high carbon steel: —in the forms mentioned in heading Nos. 73.07 to 73.13  —in the forms mentioned in heading No. 73.14	Manufacture from products in the forms mentioned in heading No. 73.06  Manufacture from products in the forms mentioned in heading Nos. 73.06 or 73.07

## SCHEDULE 3

## ORDERS REVOKED

Order	Reference
The European Free Trade Association Countries (Origin of Certain Goods) Regulations 1973	S.I. 1973/653 (1973 I, p. 2081).
The Customs Duties (Origin of Certain Goods) Regulations 1973... ..	S.I. 1973/1492 (1973 II, p. 4564).
The European Free Trade Association Countries (Origin of Certain Goods) (Amendment) Regulations 1974... ..	S.I. 1974/1971 (1974 III, p. 6783).

## EXPLANATORY NOTE

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

These Regulations, which come into operation on 1st January 1976, lay down the conditions under which certain goods are to be regarded as produced or manufactured in Austria, Finland, Iceland, Norway, Portugal, Sweden, Switzerland, or the Faroe Islands (the "specified countries") for the purposes of any Order made under the Import Duties Act 1958 or the Finance Act 1973.

The goods to which these Regulations apply are those formerly entitled to duty-free entry under the E.F.T.A. Convention but not covered by the Free Trade Agreements between the E.F.T.A. countries in question and the European Communities or the trade arrangements between the Faroe Islands and those Communities.

The conditions under which the goods are to be regarded as produced or manufactured in those countries are similar to those which apply to goods covered by the said Free Trade Agreements.

The Regulations also amend the Denmark (Origin of Goods) Regulations 1973 by incorporating the relevant amendments in the Customs Duties (Origin of Certain Goods) Regulations 1973, which are revoked.

SI 1975/2082  
ISBN 0-11-052082-3

