

## II

*(Acts whose publication is not obligatory)*

# COMMISSION

## COMMISSION DECISION

of 27 February 1973

authorizing the United Kingdom of Great Britain and Northern Ireland to retain the customs duties of a fiscal nature or the fiscal element of these duties on certain products

(Only the English text is authentic)

(73/199/EEC)

### THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty <sup>(1)</sup> concerning the Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland to the European Economic Community and the European Atomic Energy Community, and to the Act <sup>(2)</sup> annexed thereto, hereafter called the 'Act', and in particular Article 38 thereof;

Whereas the United Kingdom of Great Britain and Northern Ireland has asked the Commission for authority to retain until 31 December 1975 the customs duties of a fiscal nature or the fiscal element of these duties on beers, wines, spirits, hydrocarbon oils, matches and mechanical lighters, and until 31 December 1977 on the customs duties of a fiscal nature or the fiscal element of these duties on tobacco;

Whereas under Article 38 (3) of the Act, when the Commission finds that in a new Member State there

is serious difficulty in replacing a customs duty of a fiscal nature or the fiscal element of such a duty, it shall authorize that State, following a request made before 1 February 1973, to retain that duty or that element, provided the State abolishes it by 1 January 1976 at the latest; whereas the Commission shall determine, before 1 March 1973, the amount of the protective element, after consultation with the Member State;

Whereas according to paragraph 4 of Article 38 referred to above, the Commission may authorize the United Kingdom to retain the customs duties of a fiscal nature or the fiscal element of these duties on tobacco for two additional years if, by 1 January 1976, it has not proved possible to convert these duties into internal taxes on manufactured tobacco on a harmonized basis in accordance with Article 99 of the EEC Treaty, either because there are no Community provisions in this field on 1 January 1975 or because the time limit set for the implementation of these Community provisions is later than 1 January 1976;

Whereas the introduction on 1 April 1973 of the Community system of value added tax involves the sectors concerned in special responsibilities, particularly in the field of pricing and administration;

<sup>(1)</sup> OJ No L 73, 27. 3. 1972, p. 5.

<sup>(2)</sup> OJ No L 73, 27. 3. 1972, p. 14.

Whereas the implementation of the regulations setting up a common marketing organization in certain sectors, particularly for wines, will aggravate the difficulties experienced by the business enterprises concerned as a result of the responsibilities mentioned above;

Whereas the harmonization within the Community of the excise duty structures for certain of the products mentioned above is still being worked out; whereas in these circumstances the United Kingdom makes the point that, if the customs duties of a fiscal nature or the fiscal element of these duties had to be converted in the near future, it could be placed in the position where it was necessary to reshape its system a second time within a fairly short period in order to comply with the obligations arising from Community law; whereas such a conversion in several stages would produce unnecessary difficulties in particular for the trades concerned;

Whereas, so far as tobacco is concerned, it is pointed out that the Council Directive of 19 December 1972 about charges other than turnover taxes applying to the consumption of manufactured tobacco provides that the Member States are bound to bring into force the provisions in their law, regulations and administrative action which are necessary to comply with it by 1 July 1973 at the latest; whereas nevertheless, the same Directive makes provision for the United Kingdom to defer the entry into force of the said provisions until 31 December 1977 at the latest;

Whereas on the basis of the factors mentioned above it is reasonable to find that for the products in question there would be serious difficulty in the United Kingdom in replacing the customs duties of a fiscal nature or the fiscal element of these duties by internal taxes; whereas, moreover, as regards tobacco, the conditions for the application of Article 38 (4), of the Act are met;

Whereas the United Kingdom Government has been consulted for the purpose of fixing the protective element of the duties falling on the products in question; whereas, on the basis of the data supplied by the British Government in the course of this con-

sultation, it seems appropriate to take into consideration as criteria for the determination of the protective elements in relation to the different products either the amount of the excise duty chargeable on the national product of a similar kind or the rates in the United Kingdom Customs Tariff applicable to trade with EFTA countries or those applicable to Commonwealth countries;

This Decision is without prejudice to the application of Article 95 of the EEC Treaty;

HAS ADOPTED THIS DECISION:

*Article 1*

The United Kingdom of Great Britain and Northern Ireland shall be authorized to retain the customs duties of a fiscal nature or the fiscal element in these duties which are contained in the Table annexed to this Decision provided that these duties or these elements are abolished for products other than tobacco by 1 January 1976 at the latest and for tobacco by 1 January 1978 at the latest.

*Article 2*

The amounts of the protective element of the duties chargeable on the products referred to in Article 1 are contained in the Table annexed to this Decision.

*Article 3*

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 27 February 1973.

*For the Commission*

*The President*

François-Xavier ORTOLI

## ANNEX

## Rates of customs duties of a fiscal nature or of the fiscal element of such duties, referred to in Article 1, and of the protective elements referred to in Article 2

| No in UK Customs Tariff on 1 January 1972 | Description of goods  | Rate of protective element  |   |  | Rate of fiscal element  |
|---|---|---|---|--|---|
|   |   | Full  | EFTA  | Commonwealth   |   |
| (1)                                       | (2)   | (3)   | (4)   | (5)  | (6)   |
| 22.03                                     | Beer made from malt:<br>A. Of any description (other than mum, spruce, black beer, Berlin white beer or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity:<br>I. Of 1030° or less<br>II. Exceeding 1030°<br>— For the first 1030°<br>— For every additional degree in excess of 1030° | £ 1-0000/36 gallons<br><br>£ 1-0000/36 gallons<br><br>Free  | Free<br><br>Free<br><br>Free  | Free<br><br>Free<br><br>Free   | £ 10-3750/36 gallons<br><br>£ 10-3750/36 gallons<br><br>£ 0-4400/36 gallons                         |
| 22.05                                     | Wine of fresh grapes (including grape must with fermentation arrested by the addition of alcohol):<br>A. Light wine (a):<br>1. Still:<br>a) Not in bottle<br>b) In bottle<br>2. Sparkling<br><br>B. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:<br>1. Still<br>2. Sparkling  | £ 0-1250/gallon<br>£ 0-2500/gallon<br><br>£ 0-1000/gallon<br><br>not applicable<br>not applicable | £ 0-1250/gallon<br>£ 0-2500/gallon<br><br>£ 0-1000/gallon<br><br>not applicable<br>not applicable | £ 0-0250/gallon<br>£ 0-1000/gallon<br><br>Free<br><br>not applicable<br>not applicable | £ 1-4875/gallon<br>£ 1-4875/gallon<br><br>£ 2-1375/gallon<br><br>£ 1-7375/gallon<br>£ 2-0375/gallon |

(a) Light wines are regarded as wines, irrespective of origin, whose maximum alcoholic content does not exceed 26-4° proof spirit.

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods   | Rate of protective element |                 |                 | Rate of<br>fiscal<br>element |
|--|--|----------------------------|-----------------|-----------------|------------------------------|
|  |  | Full                       | EFTA            | Commonwealth    |                              |
| (1)  | (2)  | (3)                        | (4)             | (5)             | (6)                          |
| 22.05<br>(cont'd)                                  | C. Other wine not exceeding 42°:   |                            |                 |                 |                              |
|  | 1. Still:  |                            |                 |                 |                              |
|  | a) Not in bottle   | £ 0-5000/gallon            | £ 0-5000/gallon | Free            | £ 2-2125/gallon              |
|  | b) In bottle   | £ 0-6250/gallon            | £ 0-6250/gallon | £ 0-0750/gallon | £ 2-2125/gallon              |
|  | 2. Sparkling   | £ 0-5000/gallon            | £ 0-5000/gallon | Free            | £ 2-8375/gallon              |
|  | D. Wine exceeding 42°:   |                            |                 |                 |                              |
|  | 1. Still:  |                            |                 |                 |                              |
|  | a) Not in bottle   | £ 0-5000/gallon            | £ 0-5000/gallon | Free            | £ 2-2125/gallon              |
|  | b) In bottle   | £ 0-6250/gallon            | £ 0-6250/gallon | £ 0-0750/gallon | £ 2-2125/gallon              |
|  | 2. Sparkling   | £ 0-5000/gallon            | £ 0-5000/gallon | Free            | £ 2-8375/gallon              |
|  | together with an additional duty per gallon, for every degree or fraction of a degree in excess of 42°, of | £ 0-0400/gallon            | £ 0-0400/gallon | Free            | £ 0-1800/gallon              |
| 22.06  | Vermouths and other wines of fresh grapes flavoured with aromatic extracts:                                |                            |                 |                 |                              |
|  | A. Light wine:   |                            |                 |                 |                              |
|  | 1. Still:  |                            |                 |                 |                              |
|  | a) Not in bottle   | £ 0-1250/gallon            | £ 0-1250/gallon | £ 0-0250/gallon | £ 1-4875/gallon              |
|  | b) In bottle   | £ 0-2500/gallon            | £ 0-2500/gallon | £ 0-1000/gallon | £ 1-4875/gallon              |
|  | 2. Sparkling   | £ 0-1000/gallon            | £ 0-1000/gallon | Free            | £ 2-1375/gallon              |
|  | B. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:                    |                            |                 |                 |                              |
|  | 1. Still   | not applicable             | not applicable  | not applicable  | £ 1-7375/gallon              |
|  | 2. Sparkling   | not applicable             | not applicable  | not applicable  | £ 2-0375/gallon              |

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods  | Rate of protective element |                 |                 |     | Rate of<br>fiscal<br>element |
|--|---|----------------------------|-----------------|-----------------|-----|------------------------------|
|  |   | Full                       | EFTA            | Commonwealth    | (6) |                              |
| (1)  | (2)   | (3)                        | (4)             | (5)             | (6) |                              |
| 22.06<br>(cont'd)                                  | C. Other wine not exceeding 42°:  |                            |                 |                 |     |                              |
|  | 1. Still:   |                            |                 |                 |     |                              |
|  | a) Not in bottle  | £ 0-5000/gallon            | £ 0-5000/gallon | Free            |     | £ 2-2125/gallon              |
|  | b) In bottle  | £ 0-6250/gallon            | £ 0-6250/gallon | £ 0-0750/gallon |     | £ 2-2125/gallon              |
|  | 2. Sparkling  | £ 0-5000/gallon            | £ 0-5000/gallon | Free            |     | £ 2-8375/gallon              |
|  | D. Wine exceeding 42°:  |                            |                 |                 |     |                              |
|  | 1. Still:   |                            |                 |                 |     |                              |
|  | a) Not in bottle  | £ 0-5000/gallon            | £ 0-5000/gallon | Free            |     | £ 2-2125/gallon              |
|  | b) In bottle  | £ 0-6250/gallon            | £ 0-6250/gallon | £ 0-0750/gallon |     | £ 2-2125/gallon              |
|  | 2. Sparkling  | £ 0-5000/gallon            | £ 0-5000/gallon | Free            |     | £ 2-8375/gallon              |
|  | together with an additional duty per gallon, for every degree or fraction of a degree in excess of 42°, of  | £ 0-0400/gallon            | £ 0-0400/gallon | Free            |     | £ 0-1800/gallon              |
| 22.07  | Other fermented beverages (for example, cider, perry and mead):   |                            |                 |                 |     |                              |
|  | A. Beer:  |                            |                 |                 |     |                              |
|  | 1. Of any description (other than mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity: |                            |                 |                 |     |                              |
|  | a) Of 1030° or less   | £ 1-000/36 gallons         | Free            | Free            |     | £ 10-3750/36 gallons         |
|  | b) Exceeding 1030°:   |                            |                 |                 |     |                              |
|  | — For the first 1030°   | £ 1-000/36 gallons         | Free            | Free            |     | £ 10-3750/36 gallons         |
|  | — For every additional degree in excess of 1030°  | Free                       | Free            | Free            |     | £ 0-4400/36 gallons          |

| No in UK<br>Customs<br>Tariff on<br>1 January 1972   | Description of goods  | Rate of protective element |                 |                 | Rate of<br>fiscal<br>element |
|--|---|----------------------------|-----------------|-----------------|------------------------------|
|  |   | Ful                        | EFTA            | Commonwealth    |                              |
| (1)  | (2)   | (3)                        | (4)             | (5)             | (6)                          |
| 22.07<br>(cont'd)  | B. Wine:  |                            |                 |                 |                              |
|  | 1. Light wine:  |                            |                 |                 |                              |
|  | a) Still:   |                            |                 |                 |                              |
|  | (i) Not in bottle   | £ 0-1250/gallon            | £ 0-1250/gallon | £ 0-0250/gallon | £ 1-4875/gallon              |
|  | (ii) In bottle  | £ 0-2500/gallon            | £ 0-2500/gallon | £ 0-1000/gallon | £ 1-4875/gallon              |
|  | b) Sparkling  | £ 0-1000/gallon            | £ 0-1000/gallon | Free            | £ 2-1375/gallon              |
|  | 2. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit: |                            |                 |                 |                              |
|  | a) Still  | not applicable             | not applicable  | not applicable  | £1-7375/gallon               |
|  | b) Sparkling  | not applicable             | not applicable  | not applicable  | £ 2-0375/gallon              |
|  | 3. Other wine not exceeding 42°:  |                            |                 |                 |                              |
|  | a) Still:   |                            |                 |                 |                              |
|  | (i) Not in bottle   | £ 0-5000/gallon            | £ 0-5000/gallon | Free            | £ 2-2125/gallon              |
|  | (ii) In bottle  | £ 0-6250/gallon            | £ 0-6250/gallon | £ 0-0750/gallon | £ 2-2125/gallon              |
| b) Sparkling   | £ 0-5000/gallon   | £ 0-5000/gallon            | Free            | £ 2-8375/gallon |                              |
| 4. Wine exceeding 42°:   |   |                            |                 |                 |                              |
| a) Still:  |   |                            |                 |                 |                              |
| (i) Not in bottle  | £ 0-5000/gallon   | £ 0-5000/gallon            | Free            | £ 2-2125/gallon |                              |
| (ii) In bottle   | £ 0-6250/gallon   | £ 0-6250/gallon            | £ 0-0750/gallon | £ 2-2125/gallon |                              |
| b) Sparkling   | £ 0-5000/gallon   | £ 0-5000/gallon            | Free            | £ 2-8375/gallon |                              |
| together with an additional duty per gallon, for every degree or fraction of a degree in excess of 42°, of |   | £ 0-0400/gallon            | £ 0-0400/gallon | Free            | £ 0-1800/gallon              |

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods  | Rate of protective element   |                                   |                                   | Rate of<br>fiscal<br>element   |
|--|---|--|-----------------------------------|-----------------------------------|--|
|  |   | Full   | EFTA                              | Commonwealth                      |  |
| (1)  | (2)   | (3)  | (4)                               | (5)                               | (6)  |
| 22.08  | Ethyl alcohol (ethanol) or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol (ethanol) and neutral spirits) of any strength:<br>A. If warehoused 3 years or more<br>B. If not warehoused, or warehoused less than 3 years  | £ 0-1250/proof gallon<br>£ 0-1250/proof gallon   | Free<br>Free                      | Free<br>Free                      | £ 18-8500/proof gallon<br>£ 18-9250/proof gallon   |
| 22.09  | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:<br>A. Liqueurs, cordials, mixtures and other preparations in bottle, entered in such a manner as to indicate that the strength is not to be tested:<br>1. If warehoused 3 years or more<br>2. If not warehoused, or warehoused less than 3 years<br>B. Other spirits (including spirituous beverages having the character of spirits, and liqueurs):<br>1. If warehoused 3 years or more<br>2. If not warehoused, or warehoused less than 3 years | £ 0-1750/liquid gallon<br>£ 0-1750/liquid gallon<br><br>£ 0-1250/proof gallon<br>£ 0-1250/proof gallon | Free<br>Free<br><br>Free<br>Free  | Free<br>Free<br><br>Free<br>Free  | £ 25-4250/liquid gallon<br>£ 25-5250/liquid gallon<br><br>£ 18-8500/proof gallon<br>£ 18-9250/proof gallon |
| 23.05  | Wine lees; argol:<br>A. Wine lees:<br>1. Light wine<br>2. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit   | £ 0-1250/gallon<br>not applicable  | £ 0-1250/gallon<br>not applicable | £ 0-0250/gallon<br>not applicable | £ 1-4875/gallon<br>£ 1-7375/gallon   |

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods  | Rate of protective element   |   |   | Rate of<br>fiscal<br>element   |
|--|---|--|---|---|--|
|  |   | Full   | EFTA  | Commonwealth  |  |
| (1)  | (2)   | (3)  | (4)   | (5)   | (6)  |
| 23.05<br>(cont'd)                                  | 3. Other wine not exceeding 42° of proof spirit<br>4. Wine exceeding 42° of proof spirit<br>together with an additional duty per gallon for every<br>degree or fraction of a degree in excess of 42°, of  | £ 0-5000/gallon<br>£ 0-5000/gallon<br>£ 0-0400/gallon                                  | £ 0-5000/gallon<br>£ 0-5000/gallon<br>£ 0-0400/gallon | Free<br>Free<br>Free  | £ 2-2125/gallon<br>£ 2-2125/gallon<br>£ 0-1800/gallon                                  |
| 24.01  | Unmanufactured tobacco; tobacco refuse:<br>A. Containing 10% or more by weight of moisture:<br>B. Other   | £ 0-0850/lb<br>£ 0-0940/lb   | £ 0-0850/lb<br>£ 0-0940/lb                            | £ 0-0080/lb (a)<br>£ 0-0090/lb (a)                                | £ 4-9560/lb<br>£ 4-9970/lb   |
| 24.02  | Manufactured tobacco; tobacco extracts and essences:<br>A. Manufactured tobacco:<br>1. Cigars<br>2. Cigarettes<br>3. Cavendish or negrohead:<br>a) Manufactured in bond<br>b) Other<br>4. Snuff and snuff work (including tobacco dust or<br>powder and ground tobacco)<br>5. Other | £ 0-1475/lb<br>£ 0-2185/lb<br>£ 0-0975/lb<br>£ 0-1120/lb<br>£ 0-1130/lb<br>£ 0-1375/lb | Free<br>Free<br>£ 0-0975/lb<br>Free<br>Free<br>Free   | Free<br>£ 0-1000/lb<br>Free<br>Free<br>£ 0-0110/lb<br>£ 0-0400/lb | £ 5-3375/lb<br>£ 5-0975/lb<br>£ 5-0685/lb<br>£ 5-1540/lb<br>£ 5-0910/lb<br>£ 5-0410/lb |
| 27.06  | Tar distilled from coal, from lignite or from peat, and other<br>mineral tars, including partially distilled tars and blends of<br>pitch with creosote oils or with other coal tar distillation<br>products:<br>A. Hydrocarbon oil  | Free   | Free  | Free  | £ 0-2250/gallon  |

(a) The same protective element for imports from the Irish Republic.

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods   | Rate of protective element |      |              | Rate of<br>fiscal<br>element |
|--|--|----------------------------|------|--------------|------------------------------|
|  |  | Full                       | EFTA | Commonwealth |                              |
| (1)  | (2)  | (3)                        | (4)  | (5)          | (6)                          |
| 27.07  | Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid and solvent naphtha):<br>A. Hydrocarbon oil   | Free                       | Free | Free         | £ 0-2250/gallon              |
| 27.09  | Petroleum oils and oils obtained from bituminous minerals, crude:<br>B. Other  | Free                       | Free | Free         | £ 0-2250/gallon              |
| 27.10  | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:<br>A. Hydrocarbon oil | Free                       | Free | Free         | £ 0-2250/gallon              |
|  | B. Other:  |                            |      |              |                              |
|  | 1. Containing light oil:   |                            |      |              |                              |
|  | — Hydrocarbon oil duty (a)   | Free                       | Free | Free         | £ 0-2250/gallon              |
| 27.12  | Petroleum jelly:<br>A. Hydrocarbon oil   | Free                       | Free | Free         | £ 0-2250/gallon              |
| 27.14  | Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:<br>B. Hydrocarbon oil   | Free                       | Free | Free         | £ 0-2250/gallon              |
| 27.16  | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):<br>A. Hydrocarbon oil   | Free                       | Free | Free         | £ 0-2250/gallon              |

(a) The additional charge of 3% is a protective duty to which Article 38 of the Treaty of Accession does not apply.

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods  | Rate of protective element |      |              | Rate of<br>fiscal<br>element |
|--|---|----------------------------|------|--------------|------------------------------|
|  |   | Full                       | EFTA | Commonwealth |                              |
| (1)  | (2)   | (3)                        | (4)  | (5)          | (6)                          |
| 29.01  | <p>Hydrocarbons:</p> <p>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27:</p> <p>1. The following: benzene, dicyclopentadiene, dipentene, heptane, hexane, indene, (+) limonene (—) limonene, 2-methylbutane, octadecane, octane, pentane, pinene, terpinolene, toluene, xylene (mixed isomers)</p> <p>2. Styrene monomer:</p> <p>— Hydrocarbon oil duty (a)</p> <p>3. Other:</p> <p>— Hydrocarbon oil duty (a)</p> | Free                       | Free | Free         | £ 0.2250/gallon              |
|  |   | Free                       | Free | Free         | £ 0.2250/gallon              |
|  |   | Free                       | Free | Free         | £ 0.2250/gallon              |
| 32.09  | <p>Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:</p> <p>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27</p>                          | Free                       | Free | Free         | £ 0.2250/gallon              |
| 33.06  | <p>Perfumery, cosmetics and toilet preparations:</p> <p>A. Perfumed spirits (b):</p> <p>1. In cask:</p> <p>a) If warehoused 3 years or more</p> <p>b) If warehoused 2 and less than 3 years</p> <p>c) If not warehoused, or warehoused less than 2 years</p>  | Free                       | Free | Free         | £ 9.6000/liquid gallon       |
|  |   | Free                       | Free | Free         | £ 9.6750/liquid gallon       |
|  |   | Free                       | Free | Free         | £ 9.7200/liquid gallon       |

(a) The additional charge or the minimum duty of 8% is a protective duty to which Article 38 of the Treaty of Accession does not apply.

(b) Perfumed spirits are not subject to fiscal duty unless the spirits are not sufficiently denatured.

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods<br>(2)  | Rate of protective element |                      |                        | Rate of<br>fiscal<br>element<br>(6)  |
|--|--|----------------------------|----------------------|------------------------|--|
|  |  | Full<br>(3)                | EFTA<br>(4)          | Commonwealth<br>(5)    |  |
| (1)  |  |                            |                      |                        |  |
| 33.06<br>(cont'd)                                  | 2. In bottle:<br>a) If warehoused 3 years or more<br>b) If warehoused 2 and less than 3 years<br>c) Not warehoused, or warehoused less than 2 years  | Free<br>Free<br>Free       | Free<br>Free<br>Free | Free<br>Free<br>Free   | £ 9-6500/liquid gallon<br>£ 9-7250/liquid gallon<br>£ 9-7700/liquid gallon |
| 34.03  | Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:<br>B. Other:<br>1. Containing light oil as defined in (b) of the Special Note to Chapter 27<br>— Hydrocarbon oil duty (a) | Free                       | Free                 | Free                   | £ 0-2250/gallon  |
| 36.05  | Pyrotechnic articles (for example, fireworks, railway fog signals, amorges, rain rockets):<br>A. Bengal matches  | £ 0-0325/7 200 matches     | Free                 | £ 0-0325/7 200 matches | £ 0-6875/7 200 matches   |
| 36.06  | Matches (excluding bengal matches) irrespective of the number in each container  | £ 0-0325/7 200 matches     | Free                 | £ 0-0325/7 200 matches | £ 0-6875/7 200 matches   |
| 36.08  | Other combustible preparations and products:<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27<br>C. Firelighters containing heavy oil:<br>— Hydrocarbon oil duty (a)  | Free<br>Free               | Free<br>Free         | Free<br>Free           | £ 0-2250/gallon<br>£ 0-2250/gallon   |

(a) The additional charge of 8% is a protective duty to which Article 38 of the Treaty of Accession does not apply.

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods<br>(2)  | Rate of protective element |             |                     | Rate of<br>fiscal<br>element<br>(6) |
|--|--|----------------------------|-------------|---------------------|-------------------------------------|
|  |  | Full<br>(3)                | EFTA<br>(4) | Commonwealth<br>(4) |                                     |
| 38.07  | Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding pine oils not rich in terpineol):<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27  | Free                       | Free        | Free                | £ 0.2250/gallon                     |
| 38.08  | Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils:<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27  | Free                       | Free        | Free                | £ 0.2250/gallon                     |
| 38.14  | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27   | Free                       | Free        | Free                | £ 0.2250/gallon                     |
| 38.18  | Composite solvents and thinners for varnishes and similar products:<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27<br>B. Other:<br>1. Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting at the full rate to 17.5% or more of the value of the constituent: | Free                       | Free        | Free                | £ 0.2250/gallon                     |

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods  | Rate of protective element |      |              | Rate of<br>fiscal<br>element |
|--|---|----------------------------|------|--------------|------------------------------|
|  |   | Full                       | EFTA | Commonwealth |                              |
| (1)  | (2)   | (3)                        | (4)  | (5)          | (6)                          |
| 38.18<br>(cont'd)                                  | a) Containing light oil as defined in (b) of the Special Note to Chapter 27:<br>— Hydrocarbon oil duty (a)<br>2. Other:<br>a) Containing light oil as defined in (b) of the Special Note to Chapter 27:<br>— Hydrocarbon oil duty (a)   | Free                       | Free | Free         | £ 0.2250/gallon              |
| 38.19  | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries not elsewhere specified or included:<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27  | Free                       | Free | Free         | £ 0.2250/gallon              |
| 39.02  | Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, poly(vinyl chloride), poly(vinyl acetate), poly(vinyl chloroacetate) and other poly(vinyl derivatives) poly(acrylic derivatives), poly(methacrylic derivatives), coumarone-indene resins):<br>A. Hydrocarbon oil as defined in (a) of the Special Note to Chapter 27 | Free                       | Free | Free         | £ 0.2250/gallon              |
| 98.10  | Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:  | Free                       | Free | Free         | £ 0.2250/gallon              |

(a) The additional charge of 3% and the amount of duty chargeable on the constituent are protective duties which Article 38 of the Treaty of Accession does not apply.

| No in UK<br>Customs<br>Tariff on<br>1 January 1972 | Description of goods   | Rate of protective element |      |               | Rate of<br>fiscal<br>element |
|--|--|----------------------------|------|---------------|------------------------------|
|  |  | Full                       | EFTA | Commonwealth  |                              |
| (1)  | (2)  | (3)                        | (4)  | (5)           | (6)                          |
| 98.10<br>(cont'd)                                  | A. Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise, and parts thereof:                |                            |      |               |                              |
|  | 1. Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters) | £ 0.0500/each              | Free | £ 0.0500/each | £ 0.2000/each                |
|  | 2. Other portable lighters, complete or incomplete (including bodies)  | £ 0.0500/each              | Free | £ 0.0500/each | £ 0.2000/each                |