



Finance Act 1963

1963 CHAPTER 25

PART I

CUSTOMS AND EXCISE

3 Further reductions of customs duties on E.F.T.A. goods

As from the 4th April 1963, in the case of goods of Convention area origin within the meaning of the European Free Trade Association Act 1960—

- (a) the duties of customs charged on imported spirits (other than perfumed spirits), the duties of customs and drawbacks of those duties charged or allowed on beer (other than black beer of an original gravity of 1200 degrees or more) and the duties of customs charged on manufactured tobacco (other than Cavendish or Negrohead manufactured in bond) and on snuff and snuff work (including tobacco dust or powder and ground tobacco) shall be reduced to the level of the corresponding Commonwealth rates; and
- (b) the duties of customs charged on matches by section 4 of the Finance Act 1951 and on mechanical lighters by section 6 of the Finance Act 1928 shall be reduced to the level of the corresponding rates of excise duty,

and accordingly the Finance Act 1962 (which in section 2 thereof makes provision for reduced rates of the said duties and drawbacks in the case of such goods) shall have effect as from the 4th April 1963 as if for the reference in a provision thereof specified in the first column of Schedule 1 to this Act to an amount specified in relation thereto in the third column of that Schedule there were substituted a reference to the corresponding amount specified in relation thereto in the fourth column of that Schedule.