

1972 No. 338

CUSTOMS AND EXCISE

**The Origin of Goods (Republic of Ireland) (Amendment)
Regulations 1972**

<i>Made</i>	- - -	<i>6th March 1972</i>
<i>Laid before House of Commons</i>		<i>15th March 1972</i>
<i>Coming into Operation</i>		<i>1st April 1972</i>

The Secretary of State, in exercise of his powers under section 12(2) of the Import Duties Act 1958(a), hereby makes the following Regulations:—

1. These Regulations may be cited as the Origin of Goods (Republic of Ireland) (Amendment) Regulations 1972 and shall come into operation on 1st April 1972.

2. The Interpretation Act 1889(b) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3. The Origin of Goods (Republic of Ireland) Regulations 1966(c), as amended(d), shall have effect as if—

- (a) at the end of Regulation 1 there were added the following:—

“(c) in the case of goods of a description specified in Part II of Schedule 3 not being goods of a description specified in Schedule 2, the relevant conditions set out in Part I of Schedule 3 have been fulfilled.”;
- (b) Schedule 2 were amended in the manner specified in Schedule 2 to these Regulations;
- (c) there were added, as Schedule 3, Schedule 1 to these Regulations.

Anthony Grant,

Parliamentary Under Secretary of State,
Department of Trade and Industry.

6th March 1972.

(a) 6 & 7 Eliz. 2. c. 6.

(b) 1889 c. 63.

(c) S.I. 1966/667 (1966 II, p. 1463).

(d) S.I. 1966/1098; 1968/988; 1223 (1966 III, p. 2699; 1968 II, pp. 2612, 2380).

SCHEDULE 1

(Schedule 3 to S.I. 1966/667)

INTRODUCTORY NOTES

1. "the area", except in the next following definition, has the same meaning as in Regulation 5 of these Regulations:

"Commonwealth Preference Area" means the area which is for the time being the Commonwealth Preference Area for the purposes of the Import Duties Act 1958, excluding the United Kingdom and the Republic of Ireland;

"Eastern Area" means Albania, Bulgaria, the People's Republic of China, Czechoslovakia, Eastern Germany (USSR zone and sector of Berlin), Hungary, North Korea, North Vietnam, the People's Republic of Mongolia, Poland, Romania, the Union of Soviet Socialist Republics;

"a restricted territory" means a territory from which exports to the United Kingdom of goods to which Regulation 1(c) of these Regulations applies were on 31st December 1971 subject to quantitative restrictions either on exportation from that territory to the United Kingdom or on importation from that territory into the United Kingdom;

"scheduled material" means material falling within a description of goods specified in Part II of this Schedule but not falling within a description of goods specified in Schedule 2.

2.—(1) Four-figure references are references to headings of the Customs Tariff 1959(a) and any description of goods specified in relation to such heading shall be taken to comprise all goods which would be classified under a description in the same terms in the relevant heading in the said Customs Tariff.

(2) Where in a description of goods the word "Other" appears immediately preceded by a letter or figure in brackets it shall have the same meaning as it has when it appears in the corresponding place in the relevant heading in the Customs Tariff 1959.

3. Regulations 3 and 4 of these Regulations shall apply for the purpose of determining what proportion of the costs of manufacture of goods to which Regulation 1(c) applies is attributable to expenditure within the area in like manner as they apply for determining the same question in relation to goods to which Regulation 1(a) applies.

PART I

1. In the case of fabric woven in the Republic of Ireland and containing 15% or more by weight of scheduled material being yarn spun in the Eastern Area or apparel (excluding shirts (ex61·03) containing not less than one third by weight of wool) and other made up articles containing scheduled material being fabric woven in the Eastern Area, the relevant conditions are as follows:—

(a) the goods were manufactured in the Republic of Ireland and 25% of the costs of their manufacture is attributable to expenditure within the area; and

(b) the scheduled material imported into the Republic of Ireland and used in the manufacture of the goods, has borne duty in the area at a rate which, after account is taken of any drawback or other relief from duty, is not less than the rate shown in the Customs Tariff 1959 as applicable to like material at the time of the importation of the material in question into the area.

For the purposes of this sub-paragraph (in its application in relation to goods to which paragraphs 2 and 3 apply as well as in its application in relation to goods to which this paragraph applies) material which was imported into the area before 1st April 1972 shall be deemed to have borne duty at the rate referred to in this sub-paragraph.

2. In the case of—

(a) fabric woven in the Republic of Ireland and containing less than 15% by weight of scheduled material being yarn spun in a restricted area territory or in the Commonwealth Preference Area;

(a) See S.I. 1971/1971 (1971 III, p. 5330).

- (b) apparel and other made up articles not containing scheduled material being fabric woven in a restricted territory or in the Commonwealth Preference Area;
- (c) shirts (ex 61.03) containing not less than one third by weight of wool not being goods falling within paragraph 1 above, the relevant condition or conditions are either (i) the conditions set out in paragraph 1(a) above, or (ii) that the goods have undergone a process of manufacture in the Republic of Ireland, and the condition set out in paragraph 1(b) above.

3. In the case of other goods, the relevant conditions are that the goods have undergone a process of manufacture in the Republic of Ireland, and the condition set out in paragraph 1(b) above.

PART II

Tariff Heading

Description of Goods

- | | |
|-------|--|
| 55.05 | Cotton yarn, not put up for retail sale;
(B) Other |
| 55.06 | Cotton yarn, put up for retail sale;
(B) Other |
| 55.07 | Cotton gauze |
| 55.08 | Terry towelling and similar terry fabrics, of cotton |
| 55.09 | Other woven fabrics of cotton |
| 58.04 | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05);
(B) Not containing silk or man-made fibres:
(1) Containing more than 50 per cent. by weight of cotton |
| 58.10 | Embroidery, in the piece, in strips or in motifs;
(B) Not containing silk or man-made fibres:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content |
| 59.07 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:
(B) Not containing silk or man-made fibres:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content |
| 59.08 | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:
(B) Not containing silk or man-made fibres:
(1) Containing woven fabrics of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content |
| 59.09 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:
(B) Not containing silk or man-made fibres:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content |
| 59.11 | Rubberised textile fabrics, other than rubberised knitted or crocheted goods:
(B) Not containing silk or man-made fibres:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content |

- 59.12 Textile fabrics otherwise impregnated or coated; painted textile fabrics being theatrical scenery, studio back-cloths or the like:
(A) Fabrics:
(2) Not containing silk or man-made fibres:
(a) containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content
- 59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:
(B) Not containing silk or man-made fibres:
(1) Woven fabric containing more than 50 per cent. by weight of cotton
- 59.14 Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:
(B) Not containing silk or man-made fibres:
(1) Of woven fabric containing more than 50 per cent. by weight of cotton
- 59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:
(B) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content
- 59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material;
(B) Other
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content
- 59.17 Textile products and textile articles, of a kind commonly used in machinery or plant:
(D) Other:
(2) Other:
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content
- 61.01 Men's and boys' outer garments:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment
- 61.02 Women's, girls' and infants' outer garments:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment
- 61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment
- 61.04 Women's, girls' and infants' under garments:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment

- 61.05 Handkerchiefs:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 61.06 Shawls, scarves, mufflers, mantillas, veils and the like:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 61.07 Ties, bow ties and cravats:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 61.09 Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic:
(C) Other:
(1) Corsets and similar body-supporting under garments and brassieres not containing embroidery, net, lace or material resembling lace:
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment
(2) Other:
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:
(C) Other:
(1) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves, mittens and mitts in which the fabric containing cotton is present in the lining only):
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 61.11 Made up accessories for articles of apparel (for example dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):
(C) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 62.01 Travelling rugs and blankets:
(B) Other:
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article
- 62.02 Bed linen, table linen, toilet linen, and kitchen linen; curtains and other furnishing articles:
(B) Other:
(1) Bedspreads, sheets, quilts, pillow cases, bolster cases, mattress cases

and face, hand and bath towels, wholly of cotton and not containing embroidery, net lace or material resembling lace

(2) Other:

(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article

62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods:

(B) Other:

(2) Other:

(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article

62.05 Other made up textile articles (including dress patterns):

(B) Other:

(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article

SCHEDULE 2

(Amendments of Schedule 2 to S.I. 1966/667)

1. In Introductory Note (4) for the list of items to be regarded as a single textile material there shall be substituted the following:—

“(a) Silk and waste silk.

(b) Man-made fibres, continuous, produced by a process mentioned in Note 1(a) to Chapter 51.

(c) Man-made fibres, continuous, produced by a process mentioned in Note 1(b) to Chapter 51.

(d) Man-made fibres, discontinuous, produced by a process mentioned in Note 1(a) to Chapter 51.

(e) Man-made fibres, discontinuous, produced by a process mentioned in Note 1(b) to Chapter 51.

(f) Metallised textiles.

(g) Wool.

(h) Other animal hair.

(i) Flax and ramie.

(j) Cotton.

(k) Other vegetable fibres.”.

2. At the end of Introductory Note (8) there shall be substituted a comma for the full stop and there shall be added—

“and which have not benefitted from drawback or other relief from import duty in the Member State of the Association in which the goods underwent their last process of production.”.

3. There shall be added the following entries:—

<i>Column 1</i> <i>Tariff</i> <i>Heading</i>	<i>Column 2</i> <i>Description of Goods</i>	<i>Column 3</i> <i>Qualifying Process</i>
§61.03	Men's and boys' shirts containing more than 5% by weight of silk and/or man-made fibres.	Manufacture from fibres, yarns or fabric (ex Chapters 50 to 59) provided that in the case of fabric, it has borne duty in the area at a rate which, after account is taken of any drawback or other relief from duty, is not less than the rate shown in the Customs Tariff 1959 as applicable to like fabrics at the time of the importation of the fabric in question into the area; or from materials not falling in Chapters 50 to 62.
§60.05	Women's and girls' knitted or crocheted dresses, complete and ready to wear containing more than 5% by weight of silk and/or man-made fibres.	Manufacture from fibres or yarns, or (except in the case of lining) from knitted or crocheted fabrics ex. 60.06, provided that, in the case of fabric, it has borne duty on importation into the area at a rate which, after account is taken of any drawback, or other relief from duty, is not less than the rate shown in the Customs Tariff 1959 as applicable to like fabrics at the time of the importation of the fabric in question into the area; or from materials not falling in Chapters 50 to 62.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Origin of Goods (Republic of Ireland) Regulations 1966.

The principal change is that to be free of import duty on importation from the Republic of Ireland into the United Kingdom certain cotton textiles have in future to qualify as goods of the Republic of Ireland. The Regulations specify the conditions that have to be fulfilled.

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