
 STATUTORY INSTRUMENTS

1973 No. 1946

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Revenue Duties)

Order 1973

<i>Made - - - -</i>	<i>20th November 1973</i>
<i>Laid before the House of Commons - -</i>	<i>28th November 1973</i>
<i>Coming into Operation</i>	<i>1st January 1974</i>

The Treasury, by virtue of the powers conferred upon them by section 1(4) and (5) 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) Order 1973.

(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) This Order shall come into operation on 1st January 1974 and shall cease to have effect on 1st January 1975.

2. In this Order—

“the Agreements” means—

(a) the Agreements, signed on 22nd July 1972, between the European Economic Community (hereinafter referred to as “the Community”) and, respectively, Austria(c), Iceland(d), Portugal(e), Sweden(f) and Switzerland(g),

(b) the Agreement, signed on 14th May 1973, between the Community and Norway(h),

(a) 1973 c. 51.

(b) 1889 c. 63.

(c) Annexed to Regulation (EEC) No. 2836/72 OJ No. L300 31.12.1972, p.1 (OJ/SE 1972 (31 Dec.) p. 3).

(d) Annexed to Regulation (EEC) No. 2842/72 OJ No. L301 31.12.1972, p. 1 (OJ/SE 1972 (31 Dec.) p. 3).

(e) Annexed to Regulation (EEC) No. 2844/72 OJ No. L301 31.12.1972, p.164 (OJ/SE 1972 (31 Dec.) p. 166).

(f) Annexed to Regulation (EEC) No. 2838/72 OJ No. L300 31.12.1972, p.96 (OJ/SE 1972 (31 Dec.) p. 98).

(g) Annexed to Regulation (EEC) No. 2840/72 OJ No. L300 31.12.1972, p. 188 (OJ/SE 1972 (31 Dec.) p. 190).

(h) Annexed to Regulation (EEC) No. 1691/73 OJ No. L171 27.6.1973, p. 1.

(c) the Agreement, signed on 5th October 1973, between the Community and Finland;

“Treaty of Accession” means the treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, signed at Brussels on the 22nd January 1972;

“unit of account” shall for the purposes of this Order be converted into sterling at the rate of 2.4 units of account to one pound, or at such rate as, for the purposes of the Customs Tariff 1959, may be fixed under any Order made by the Treasury under sections 1 and 13 of the Import Duties Act 1958(a); and

references to a heading or subheading other than a column heading are references to a heading or subheading of the Customs Tariff 1959; and the description of goods in the Schedules hereto shall be interpreted and applied in accordance with the Interpretative Rules of the said Tariff.

3.—(1) This Order applies to goods of the descriptions specified in the Schedules hereto.

(2) This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

4. In the case of goods to which this Order applies, for the column headings applicable to rates of customs duty and of drawback set out in Schedules 1, 2, 3, 5, 6 and 7 of the Finance Act 1973 and Table 2 of Schedule 1 to the Finance Act 1964(b) (hereinafter referred to as the “original schedules”) and for the descriptions of goods specified in those Schedules there shall be substituted the column headings and descriptions of goods set out in Schedules 1 to 6 hereto (hereinafter referred to as the “new schedules”) and, except as is provided by Articles 8 to 11 and 13 of this Order, for the rates of customs duty chargeable and of drawback, if any, allowable on goods specified under the column headings in the original schedules there shall be substituted the rates specified in the new schedules.

5. Where a rate provided under this Order is expressed as plus a figure “UA” or plus a percentage, “UA” refers to units of account and the percentage refers to a percentage of the value of the goods.

6.—(1) In the new schedules the rates shown in the columns headed as follows apply to goods of the following categories and if no rate is shown for any particular description, then, unless otherwise provided for, the Full rate shall be applicable.

<i>Column heading</i>	<i>Goods</i>
Commonwealth 1	Goods qualifying for Commonwealth preference.
Commonwealth 2	Goods qualifying for Commonwealth preference of the part of the Commonwealth preference area formed by the countries named in Part 1 of Schedule 8 hereto.

(a) 1958 c. 6.

(b) 1964 c. 49.

<i>Column heading</i>	<i>Goods</i>
FTA	Goods which satisfy the provisions of Article 25(1) to the Agreements, or goods to which the Convention rate would have been applicable under the provisions of the Finance Act 1973.
Republic of Ireland	Goods of the Republic of Ireland consigned to the United Kingdom from that country.
EEC	Goods originating or in free circulation in a state which is a member of the Community.
Full	Other goods.

(2) Where goods qualify for a rate under more than one category the lower or lowest rate shall be applicable.

7.—(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) Notwithstanding that this Order shall cease to have effect on 1st January 1975, it shall be without prejudice to any claim to drawback on goods imported before that date.

8. In respect of the following goods originating in Denmark the rates of customs duty chargeable and of drawback, if any, allowable shall—

- (a) for goods described in Schedules 1 and 2 hereto, be reduced to the rates applicable under the column headings “Commonwealth 2”, and
- (b) for goods described in that part of Schedule 4 hereto relating to tobacco of heading 24.02 description 2 “Manufactured; extracts and essences”, other than goods in subheading C.1.a) of that heading, be reduced to the rates applicable under the column heading “Republic of Ireland”, and for goods of the last mentioned subheading be at a rate of £4.4300 per pound.

9.—(1) For all goods of the countries and territories listed in Part 1 of Schedule 8 hereto being originating products entitled to the benefit of special rates under either Articles 109(3) or 119(2) of the Treaty of Accession, the rates of customs duty chargeable and of drawback, if any, allowable shall be those shown under the column headings “Commonwealth 1” in the new schedules if they are lower than all other rates applicable thereto.

(2) For all goods of the countries and territories listed in Part 2 of Schedule 8 hereto being originating products entitled to special rates under either Articles 109(2) or 119(2) of the Treaty of Accession the rates of customs duty chargeable and of drawback, if any, allowable shall be those shown in the appropriate column of the original schedules if they are lower than all other rates applicable thereto.

10. The rates of customs duty chargeable and of drawback, if any, allowable on the following goods which, notwithstanding that the goods do not satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements, are nevertheless entitled, under the Agreements, to the benefit of reduced rates of duty as originating products within the meaning of the Agreements, shall not be

those shown under the column headings "FTA" in Schedules 1 to 7 hereto but shall be charged as follows:

- (a) beer of subheading 22.03A., at the rate shown under the column heading "EEC" in Schedule 2 hereto plus 4%,
- (b) spirits to which Article 11 applies, at the rate shown in the column heading "Article 10" in Schedule 7 hereto, and
- (c) perfumed spirits of subheading 33.06 B., matches of subheadings 36.05 B.I. and 36.06 and mechanical lighters of subheadings 98.10 A.I.a) 2. and 98.10 B.I.b) at the respective rates shown under the column headings "EEC" in Schedules 1, 5 and 6 hereto.

11.—(1) In the case of spirits of subheading 22.09 C.V. (Spirituous beverages other than rum, arrack and tafia, gin, whisky, vodka or plum, pear or cherry brandy) which contain eggs, egg yolk or sugar (sucrose or invert sugar) and are entitled to the benefit of reduced rates of duty under the Agreements, the rates shown in Schedule 7 hereto shall apply in place of those shown in Schedule 1 hereto.

(2) For the purposes of this Article, the description of goods in column 1 to the said Schedule shall be taken to include all goods which it would include if it were a heading or subheading and were accordingly subject to the Interpretative Rules of the Customs Tariff 1959.

12.—(1) Where the presence of total dry extract in the products falling within subheading 22.05 C. in Table 1 of Schedule 3 hereto, other than products with a registered designation of origin falling within subheadings 22.05 C.III. a) and 22.05 C.IV.a), exceeds the maximum quantities shown in column 2 of Table 2 to that Schedule but does not exceed 330 grammes per litre, then the rates of customs duty applicable to products on which duty falls to be paid at the Full or Commonwealth 1 rates shall, in place of those shown in the said Table 1, be those shown in columns 3 and 4, and, where it exceeds 330 grammes per litre, then the rates shall be those shown in columns 5 and 6 of the said Table 2.

(2) In this Article and in Schedule 3 "total dry extract" means the content in grammes per litre, determined densimetrically at 20°C, of all substances in the product which do not volatilise.

13. Until such time as the Agreement with Finland referred to in Article 2(c) is ratified and in full force the following provisions shall apply to the goods of Finland:

- (a) Article 11 shall not apply;
- (b) in Schedules 1 to 4 hereto the rates of customs duty chargeable and of drawback, if any, allowable shall be those shown under the column headings as follows:

<i>Schedule</i>	<i>Goods</i>	<i>Column heading</i>
1	Spirits	22.08 22.09 FTA
2	Perfumed spirits Beer	33.06 B. 22.03 A. Full Commonwealth 1
3	Vermouth	22.07 FTA
4	Unmanufactured tobacco	22.06 Full
	Manufactured tobacco	24.01 Full
		24.02 FTA

and (c) for matches and mechanical lighters described in Schedules 5 and 6 hereto the rates of customs duty shall be as follows:

<i>Schedule</i>		<i>Goods</i>	<i>Rate of duty</i>
5	Matches	36.05 B.I. 36.06	£0.4900 plus 4.4 % per 7,200 matches
6	Mechanical lighters	98.10 A.I.a)2. 98.10 B.I.b)	£0.2000 plus 3 % per lighter £0.2000 plus 4.4 % per lighter

20th November 1973.

Hugh Rossi,
P. L. Hawkins,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE 1
SPIRITS (RATES OF CUSTOMS DUTIES)

TABLE 1: SPIRITS OTHER THAN IMPORTED PERFUMED SPIRITS

Description of Spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
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: A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: I. If warehoused 3 years or more II. If not warehoused, or warehoused less than 3 years B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher: I. If warehoused 3 years or more II. If not warehoused, or warehoused less than 3 years	per	£	£	£	£
	proof gallon	15-5250 plus 0-2909 UA per liquid gallon	15-4500 plus 0-2909 UA per liquid gallon	15-4500	15-5250
	proof gallon	15-6000 plus 0-2909 UA per liquid gallon	15-5250 plus 0-2909 UA per liquid gallon	15-5250	15-6000
	proof gallon	15-5250 plus 0-5455 UA per liquid gallon	15-4500 plus 0-5455 UA per liquid gallon	15-4500	15-5250
	proof gallon	15-6000 plus 0-5455 UA per liquid gallon	15-5250 plus 0-5455 UA per liquid gallon	15-5250	15-6000
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:					

A. Spirits (other than those of heading No. 22.08) in containers holding: I. 2 litres or less: a) If warehoused 3 years or more	proof gallon	15-5125 plus 1-6592 UA plus 0-1818 UA per liquid gallon	15-4500 plus 1-6592 UA plus 0-1818 UA per liquid gallon	15-4500	15-5125
	proof gallon	15-5875 plus 1-6592 UA plus 0-1818 UA per liquid gallon	15-5250 plus 1-6592 UA plus 0-1818 UA per liquid gallon	15-5250	15-5875
	proof gallon	15-5125 plus 1-6592 UA	15-4500 plus 1-6592 UA	15-4500	15-5125
	proof gallon	15-5875 plus 1-6592 UA	15-5250 plus 1-6592 UA	15-5250	15-5875
B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: I. Aromatic bitters of an alcoholic strength of 77-2° proof to 86° proof containing from 1-5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0-5 litre or less: a) If warehoused 3 years or more b) If not warehoused, or warehoused less than 3 years	proof gallon	15-5125 15-5875	15-4500 15-5250	15-4500 15-5250	15-5125 15-5875
	proof gallon				
C. Spirituous beverages: I. Rum, arrack and tafia, in containers holding: a) 2 litres or less: 1. Entered in such a manner as to indicate that the strength is not to be tested: aa) If warehoused 3 years or more bb) If not warehoused, or warehoused less than 3 years	liquid gallon	20-9450 plus 1-4908 UA	20-8575 plus 1-4908 UA	20-8575	20-9450
	liquid gallon	21-0450 plus 1-4908 UA	20-9575 plus 1-4908 UA	20-9575	21-0450

Description of Spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
22.09 C.I. a) (cont.)					
2. Other:					
aa) If warehoused 3 years or more:					
11. Rum	per proof gallon	£ 15-5250 plus 1-0370 UA plus 0-0909 UA per liquid gallon	£ 15-4500 plus 1-0370 UA plus 0-0909 UA per liquid gallon	£ 15-4500	£ 15-5250
22. Arrack and tafia	proof gallon	15-5125 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-4500 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-4500	15-5125
bb) If not warehoused, or warehoused less than 3 years:					
11. Rum	proof gallon	15-6000 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5250 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5250	15-6000
22. Arrack and tafia	proof gallon	15-5875 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5250 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5250	15-5875
b) More than 2 litres:					
1. In bottle, entered in such a manner as to indicate that the strength is not to be to tested:					
aa) If warehoused 3 years or more	liquid gallon	20-9450 plus 1-3999 UA	20-8575 plus 1-3999 UA	20-8575	20-9450
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	21-0450 plus 1-3999 UA	20-9575 plus 1-3999 UA	20-9575	21-0450
2. Other:					
aa) If warehoused 3 years or more:	proof gallon	15-5250 plus 1-0370 UA	15-4500 plus 1-0370 UA	15-4500	15-5250

22. Arrack and tafia	proof gallon	15-5125 plus 1-0370 UA	15-4500 plus 1-0370 UA	15-5125
bb) If not warehoused, or warehoused less than 3 years:				
11. Rum	proof gallon	15-6000 plus 1-0370 UA	15-5250 plus 1-0370 UA	15-6000
22. Arrack and tafia	proof gallon	15-5875 plus 1-0370 UA	15-5250 plus 1-0370 UA	15-5875
II. Gin, in containers holding:				
a) 2 litres or less:				
1. Entered in such a manner as to indicate that the strength is not to be tested:				
aa) If warehoused 3 years or more	liquid gallon	20-9450 plus 1-4908 UA	20-8575 plus 1-4908 UA	20-9450
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	21-0450 plus 1-4908 UA	20-9575 plus 1-4908 UA	21-0450
2. Other:				
aa) If warehoused 3 years or more	proof gallon	15-5125 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-4500 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5125
bb) If not warehoused, or warehoused less than 3 years	proof gallon	15-5875 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5250 plus 1-0370 UA plus 0-0909 UA per liquid gallon	15-5875
b) More than 2 litres:				
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:				
aa) If warehoused 3 years or more	liquid gallon	20-9450 plus 1-3999 UA	20-8575 plus 1-3999 UA	20-9450
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	21-0450 plus 1-3999 UA	20-9575 plus 1-3999 UA	21-0450
2. Other:				
aa) If warehoused 3 years or more	proof gallon	15-5125 plus 1-0370 UA	15-4500 plus 1-0370 UA	15-5125
bb) If not warehoused, or warehoused less than 3 years	proof gallon	15-5875 plus 1-0370 UA	15-5250 plus 1-0370 UA	15-5875

Description of Spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
22.09 C. (cont.) III. Whisky:	per	£	£	£	£
a) Bourbon whiskey, in containers holding: 1. 2 litres or less: aa) Entered in such a manner as to indicate that the strength is not to be tested: 11. If warehoused 3 years or more 22. If not warehoused or ware- housed less than 3 years	liquid gallon	20.9450 plus 1.0708 UA	—	—	—
bb) Other: 11. If warehoused 3 years or more 22. If not warehoused, or ware- housed less than 3 years	liquid gallon	21.0450 plus 1.0708 UA	—	—	—
	proof gallon	15.5125 plus 0.7259 UA plus 0.0909 UA per liquid gallon	—	—	—
	proof gallon	15.5875 plus 0.7259 UA plus 0.0909 UA per liquid gallon	—	—	—
2. More than 2 litres: aa) In bottle, entered in such a man- ner as to indicate that the strength is not to be tested: 11. If warehoused 3 years or more 22. If not warehoused, or ware- housed less than 3 years	liquid gallon	20.9450 plus 0.9799 UA	—	—	—
bb) Other: 11. If warehoused 3 years or more 22. If not warehoused, or ware- housed less than 3 years	liquid gallon	21.0450 plus 0.9799 UA	—	—	—
	proof gallon	15.5125 plus 0.7259 UA	—	—	—
	proof gallon	15.5875 plus 0.7259 UA	—	—	—

b) Other, in containers holding: 1. 2 litres or less: aa) Entered in such a manner as to indicate that the strength is not to be tested: 11. If warehoused 3 years or more 22. If not warehoused, or warehoused less than 3 years bb) Other: 11. If warehoused 3 years or more 22. If not warehoused, or warehoused less than 3 years	liquid gallon	20-9450 plus 1-2108 UA	20-8575 plus 1-2108 UA	20-8575	20-9450
	liquid gallon	21-0450 plus 1-2108 UA	20-9575 plus 1-2108 UA	20-9575	21-0450
	proof gallon	15-5125 plus 0-8296 UA plus 0-0909 UA per liquid gallon	15-4500 plus 0-8296 UA plus 0-0909 UA per liquid gallon	15-4500	15-5125
	proof gallon	15-5875 plus 0-8296 UA plus 0-0909 UA per liquid gallon	15-5250 plus 0-8296 UA plus 0-0909 UA per liquid gallon	15-5250	15-5875
2. More than 2 litres: aa) In bottle, entered in such a manner as to indicate that the strength is not to be tested: 11. If warehoused 3 years or more 22. If not warehoused, or warehoused less than 3 years bb) Other: 11. If warehoused 3 years or more 22. If not warehoused, or warehoused less than 3 years	liquid gallon	20-9450 plus 1-1199 UA	20-8575 plus 1-1199 UA	20-8575	20-9450
	liquid gallon	21-0450 plus 1-1199 UA	20-9575 plus 1-1199 UA	20-9575	21-0450
	proof gallon	15-5125 plus 0-8296 UA	15-4500 plus 0-8296 UA	15-4500	15-5125
	proof gallon	15-5875 plus 0-8296 UA	15-5250 plus 0-8296 UA	15-5250	15-5875
IV. Vodka with an ethyl alcohol content of 79.3° proof or less and plum, pear or cherry brandy in containers holding:					
a) 2 litres or less: 1. Entered in such a manner as to indicate that the strength is not to be tested: aa) If warehoused 3 years or more bb) If not warehoused, or warehoused less than 3 years	liquid gallon	20-9450 plus 1-9108 UA	20-8575 plus 1-9108 UA	20-8575	20-9450
	liquid gallon	21-0450 plus 1-9108 UA	20-9575 plus 1-9108 UA	20-9575	21-0450

Description of Spirits Including heading and subheading	Rates of customs duties				
	Unit of Quantity	Full	Commonwealth 1 and FTA	Commonwealth 2 and Republic of Ireland	EEC
22.09 C. IV. a) (cont.)					
2. Other:					
aa) If warehoused 3 years or more	per proof gallon	£ 15-5125 plus 1-3481 UA plus 0-0909 UA per liquid gallon	£ 15-4500 plus 1-3481 UA plus 0-0909 UA per liquid gallon	£ 15-4500	£ 15-5125
bb) If not warehoused, or warehoused less than 3 years	proof gallon	£ 15-5875 plus 1-3481 UA plus 0-0909 UA per liquid gallon	£ 15-5250 plus 1-3481 UA plus 0-0909 UA per liquid gallon	£ 15-5250	£ 15-5875
b) More than 2 litres:					
1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more	liquid gallon	20-9450 plus 1-8199 UA	20-8575 plus 1-8199 UA	20-8575	20-9450
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	21-0450 plus 1-8199 UA	20-9575 plus 1-8199 UA	20-9575	21-0450
2. Other:					
aa) If warehoused 3 years or more	proof gallon	£ 15-5125 plus 1-3481 UA	£ 15-4500 plus 1-3481 UA	£ 15-4500	£ 15-5125
bb) If not warehoused, or warehoused less than 3 years	proof gallon	£ 15-5875 plus 1-3481 UA	£ 15-5250 plus 1-3481 UA	£ 15-5250	£ 15-5875
V. Other, in containers holding:					
a) 2 litres or less:					
1. Entered in such a manner as to indicate that the strength is not to be tested:					
aa) If warehoused 3 years or more	liquid gallon	20-9450 plus 2-4217 UA	20-8575 plus* 2-4217 UA	20-8575	20-9450
bb) If not warehoused, or warehoused less than 3 years	liquid gallon	21-0450 plus 2-4217 UA	20-9575 plus* 2-4217 UA	20-9575	21-0450

2. Other:	aa) If warehoused 3 years or more	proof gallon	15-5125 plus 1-6592 UA plus 0-1818 UA per liquid gallon	15-4500 plus* 1-6592 UA plus 0-1818 UA per liquid gallon	15-4500	15-5125
	bb) If not warehoused, or warehoused less than 3 years	proof gallon	15-5875 plus 1-6592 UA plus 0-1818 UA per liquid gallon	15-5250 plus* 1-6592 UA plus 0-1818 UA per liquid gallon	15-5250	15-5875
b) More than 2 litres:	1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:					
	aa) If warehoused 3 years or more	liquid gallon	20-9450 plus 2-2399 UA	20-8575 plus* 2-2399 UA	20-8575	20-9450
	bb) If not warehoused, or warehoused less than 3 years	liquid gallon	21-0450 plus 2-2399 UA	20-9575 plus* 2-2399 UA	20-9575	21-0450
2. Other:	aa) If warehoused 3 years or more	proof gallon	15-5125 plus 1-6592 UA	15-4500 plus* 1-6592 UA	15-4500	15-5125
	bb) If not warehoused, or warehoused less than 3 years	proof gallon	15-5875 plus 1-6592 UA	15-5250 plus* 1-6592 UA	15-5250	15-5875

* For FTA spirits containing eggs or egg yolk and/or sugar of these descriptions see Article 11 and Schedule 7.

TABLE 2: IMPORTED PERFUMED SPIRITS

Description of Spirits Including heading and subheading	Rates of customs duty		
	Unit of Quantity	Full Commonwealth 1	Commonwealth 2 EEC FTA Republic of Ireland
33.06 Perfumery, Cosmetics and Toilet Preparations: B. Other than shaving cream: 1. Perfumed spirits: a) In cask: 1. If warehoused 3 years or more 2. If warehoused 2 and less than 3 years 3. If not warehoused, or warehoused less than 2 years b) In bottle: 1. If warehoused 3 years or more 2. If warehoused 2 and less than 3 years 3. If not warehoused, or warehoused less than 2 years	per	£	£
	liquid gallon	9-6000 plus 4-4 %	9-6000
	liquid gallon	9-6750 plus 4-4 %	9-6750
	liquid gallon	9-7200 plus 4-4 %	9-7200
	liquid gallon	9-6500 plus 4-4 %	9-6500
	liquid gallon	9-7250 plus 4-4 %	9-7250
	liquid gallon	9-7700 plus 4-4 %	9-7700

SCHEDULE 2

BEER (RATES OF CUSTOMS DUTIES AND DRAWBACKS)

Description of beer	Heading and subheading	Rates of customs duty and drawback per 36 gallons				
		Full	EEC	Commonwealth 1	Commonwealth 2 and Republic of Ireland	FTA
Beer made from Malt Beer of Tariff heading 22-07 (other fermented beverages): In containers holding 2 litres or less In containers holding more than 2 litres	22-03A.	£ 7-5000 plus 9-6%	£ 7-5000	£ 6-9000 plus 9-6%	£ 6-9000	£ 6-9000 plus 4%
	22-07B.	7-5000 plus 7-8552 UA 7-5000 plus 5-8896 UA	7-5000 7-5000	6-9000 plus 7-8552 UA 6-9000 plus 5-8896 UA	6-9000 6-9000	6-9000 plus 7-8552 UA 6-9000 plus 5-8896 UA
	Each of the above rates of duty and drawback being, in the case of beer of an original gravity exceeding 1,030 degrees, increased by £0-2900 for each additional degree.					

Supplementary provision as to drawback

As respects beer the worts whereof before fermentation were of a specific gravity of less than 1,030 degrees the amount of drawback allowable shall not exceed the amount of the customs duty shown to the satisfaction of the Commissioners to have been paid.

SCHEDULE 3
WINE (RATES OF CUSTOMS DUTIES)

TABLE 1 (NORMAL RATES)

Description of Wine Including heading and subheading	Rates of Duty (per gallon)					Republic of Ireland
	Full	Common- wealth 1	Common- wealth 2	EEC	FTA	
22.05 Wine of Fresh Grapes: Grape Must with fermentation arrested by the addition of Alcohol:	£	£	£	£	£	£
A. Sparkling wine:						
I. Light wine	1-4600 plus 0-7273 UA	1-4000 plus 0-7273 UA	1-4000	1-4600	—	1-0500
II., III. and IV. Other wine	2-4000 plus* 0-7273 UA	2-1000 plus* 0-7273 UA	2-1000*	2-4000*	—	1-3000/2-1000*
B. Wine in bottles with "mushroom" corks held in place by ties or fastenings, and wine in other containers having an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20°C:						
I. Light wine	1-4600 plus 0-7273 UA	1-4000 plus 0-7273 UA	1-4000	1-4600	—	1-0500
II., III. and IV. Other wine	2-4000 plus* 0-7273 UA	2-1000 plus* 0-7273 UA	2-1000*	2-4000*	—	1-3000/2-1000*
C. Other:						
I. Of an actual alcoholic strength not exceeding 13° (22.7° of proof spirit) in containers holding:						
a) 2 litres or less	0-7500 plus 0-5455 UA	0-8100 plus 0-2182 UA	0-8500	0-9000	—	0-7500
b) More than 2 litres:						
1. Not in bottle	0-8250 plus 0-1636 UA	0-7650 plus 0-1636 UA	0-7750	0-8250	—	0-7500
2. In bottle	0-9000 plus 0-1636 UA	0-8100 plus 0-1636 UA	0-8500	0-9000	—	0-7500

<p>III. Of an actual alcoholic strength exceeding 13° (22.7° of proof spirit) but not exceeding 15° (26.2° of proof spirit), in containers holding:</p> <p>a) 2 litres or less:</p> <p>1. Light wine</p> <p>2. Other wine</p> <p>b) More than 2 litres:</p> <p>1. Light wine:</p> <p>aa) Not in bottle</p> <p>bb) In bottle</p> <p>2. Other wine:</p> <p>aa) Not in bottle</p> <p>bb) In bottle</p>	0-9000 plus 0-2545 UA	0-8100 plus 0-2545 UA	0-8500	0-9000	0-7500
	1-8500 plus 0-2545 UA	—	—	1-8500	—
	0-8250 plus 0-2000 UA	0-7650 plus 0-2000 UA	0-7750	0-8250	0-7500
	0-7500 plus 0-5000 UA	0-8100 plus 0-2000 UA	0-8500	0-9000	0-7500
	1-7750 plus 0-2000 UA	—	—	1-7750	—
	1-8500 plus 0-2000 UA	—	—	1-8500	—
	1-8500 plus 0-2454 UA	0-8100/1-5200 plus 0-2454 UA in each case	0-8500/1-5500	1-8500	0-7500 but 1-0000 if ex-ceeding 27° of proof spirit
	1-7750 plus 0-2000 UA	—	—	1-7750	—
	1-8500 plus 0-2000 UA	—	—	1-8500	—
	1-7750 plus 0-2182 UA	0-7650/1-4750 plus 0-2182 UA in each case	0-7750/1-4750	1-7750	0-7500 but 1-0000 if ex-ceeding 27° of proof spirit
<p>III. Of an actual alcoholic strength exceeding 15° (26.2° of proof spirit) but not exceeding 18° (31.5° of proof spirit):</p> <p>a) With a registered designation of origin, in containers holding:</p> <p>1. 2 litres or less</p> <p>2. More than 2 litres:</p> <p>aa) Port, Madeira, sherry and Setubal muscatel:</p> <p>i). Not in bottle</p> <p>22. In bottle</p> <p>bb) Other:</p> <p>11. Not in bottle</p>					

Description of Wine Including heading and subheading	Rates of Duty (per gallon)					Republic of Ireland
	Full	Common- wealth 1	Common- wealth 2	EEC	FTA	
22-05 C.III. a) 2. bb) (<i>cont.</i>)						
22. In bottle	£ 1-8500 plus 0-2182 UA	£ 0-8100/1-5200 plus 0-2182 UA in each case	£ 0-8500/1-5500	£ 1-8500	£ —	£ 0-7500 but 1-0000 if ex- ceeding 27° of proof spirit
b) Other, in containers holding:						
1. 2 litres or less:						
aa) Wine admitted to Commonwealth preference and Irish Republic rates, not exceeding 27° of proof spirit	—	0-8100 plus 0-3091 UA	0-8500	—	—	0-7500
bb) and						
cc) Other	1-8500 plus 0-3091 UA	1-5200 plus 0-3091 UA	1-5500	1-8500	—	1-0000
2. More than 2 litres:						
aa) Wine admitted to Commonwealth preference and Irish Republic rates, not exceeding 27° of proof spirit:						
11. Not in bottle	—	0-7650 plus 0-2545 UA	0-7750	—	—	0-7500
22. In bottle	—	0-8100 plus 0-2545 UA	0-8500	—	—	0-7500
bb) and						
cc) Other:						
11. Not in bottle	1-7750 plus 0-2545 UA	1-4750 plus 0-2545 UA	1-4750	1-7750	—	1-0000
22. In bottle	1-8500 plus 0-2545 UA	1-5200 plus 0-2545 UA	1-5500	1-8500	—	1-0000
IV. Of an actual alcoholic strength exceeding 18° (31-5° of proof spirit) but not exceeding 22° (38-4° of proof spirit):						
a) With a registered designation of origin, in containers holding:						

1. 2 litres or less	1-8500 plus 0-2636 UA	1-5200 plus 0-2636 UA	1-5500	1-8500	—	1-0000/1-4750
2. More than 2 litres: aa) Port, Madeira, sherry and Setubal muscatel: 11. Not in bottle	1-7750 plus 0-2182 UA	—	—	1-7750	—	—
22. In bottle	1-8500 plus 0-2182 UA	—	—	1-8500	—	—
bb) Other: 11. Not in bottle	1-7750 plus 0-2363 UA	1-4750 plus 0-2363 UA	1-4750	1-7750	—	1-0000/1-4750
22. In bottle	1-8500 plus 0-2363 UA	1-5200 plus 0-2363 UA	1-5500	1-8500	—	1-0000/1-4750
b) Other: 1. and 2. aa) Not in bottle	1-7750 plus 0-3454 UA	1-4750 plus 0-3454 UA	1-4750	1-7750	—	1-0000/1-4750
1. and 2. bb) In bottle	1-8500 plus 0-3454 UA	1-5200 plus 0-3454 UA	1-5500	1-8500	—	1-0000/1-4750
V. Of an actual alcoholic strength exceeding 22° (38.4° of proof spirit) in containers holding: a) 2 litres or less	1-8500 plus 0-1818 UA plus 0-0165 UA per de- gree proof*	1-5200 plus 0-1818 UA plus 0-0165 UA per degree proof*	1-5500*	1-8500*	—	1-4750*
b) More than 2 litres: 1. and 2. aa) Not in bottle	1-7750 plus 0-0165 UA per degree proof*	1-4750 plus 0-0165 UA per degree proof*	1-4750*	1-7750*	—	1-4750*
1. and 2. bb) In bottle	1-8500 plus 0-0165 UA per degree proof*	1-5200 plus 0-0165 UA per degree proof*	1-5500*	1-8500*	—	1-4750*
22.06 Vermouths, and other Wines of Fresh Grapes flavoured with Aromatic Extracts: A. Of an actual alcoholic strength of 18° (31.5° of proof spirit) or less, in containers holding:						

Description of Wine Including heading and subheading	Rates of Duty (per gallon)				
	Full	Common- wealth 1	Common- wealth 2	EEC	FTA
	£	£	£	£	£
22-06 A. (cont.)					
I. 2 litres or less:					
a) Light Wine:					
1. Still	0-9000 plus 0-3091 UA	0-8100 plus 0-3091 UA	0-8500	0-9000	0-9000
2. Other	1-4600 plus 0-3091 UA	1-4000 plus 0-3091 UA	1-4000	1-4600	1-4600
b) and					
c) Other wine:					
1. Still	1-8500 plus 0-3091 UA	1-5200 plus 0-3091 UA	1-5500	1-8500	1-8500
2. Other	2-4000 plus 0-3091 UA	2-1000 plus 0-3091 UA	2-1000	2-4000	2-4000
II. More than 2 litres:					
a) Light wine:					
1. Still:					
aa) Not in bottle	0-8250 plus 0-2545 UA	0-7650 plus 0-2545 UA	0-7750	0-8250	0-8250
bb) In bottle	0-9000 plus 0-2545 UA	0-8100 plus 0-2545 UA	0-8500	0-9000	0-9000
2. Other	1-4600 plus 0-2545 UA	1-4000 plus 0-2545 UA	1-4000	1-4600	1-4600
b) and					
c) Other wine:					
1. Still:					
aa) Not in bottle	1-7750 plus 0-2545 UA	1-4750 plus 0-2545 UA	1-4750	1-7750	1-7750
bb) In bottle	1-8500 plus 0-2545 UA	1-5200 plus 0-2545 UA	1-5500	1-8500	1-8500
2. Other	2-4000 plus 0-2545 UA	2-1000 plus 0-2545 UA	2-1000	2-4000	2-4000
B. Of an actual alcoholic strength exceeding 18° (31.5 of proof spirit) but not exceeding 22° (38.4 of proof spirit) in containers holding:					

[illegible]

Description of Wine Including heading and subheading	Rates of Duty (per gallon)					
	Full	Common- wealth 1	Common- wealth 2	EEC	FTA	Republic of Ireland
22.06 C. II. a) and b) (<i>cont.</i>) 2. Other	£ 2·4000 plus 0·0165 UA per degree proof*	£ 2·1000 plus 0·0165 UA per degree proof*	£ 2·1000*	£ 2·4000*	£ 2·4000*	£ 2·1000*
22.07 Other Fermented Beverages: A. Piquette: I. Not in bottle	0·8250 plus whichever is the greater of 0·1636 UA or 0·0165 UA per degree of proof spirit	0·7650 plus whichever is the greater of 0·1636 UA or 0·0165 UA per degree of proof spirit	0·7750	0·8250	—	0·7500
II. In bottle	0·9000 plus whichever is the greater of 0·1636 UA or 0·0165 UA per degree of proof spirit	0·8100 plus whichever is the greater of 0·1636 UA or 0·0165 UA per degree of proof spirit	0·8500	0·9000	—	0·7500
B. Other: I. Sparkling: a) Light wine	1·4600 plus 0·5455 UA	1·4000 plus 0·5455 UA	1·4000	1·4600	—	1·0500
b), c) and d) Other wine	2·4000 plus 0·5455 UA*	2·1000 plus 0·5455 UA*	2·1000*	2·4000*	—	1·3000/2·1000*
II. Still, in containers holding: a) 2 litres or less: 2. Other than beer: aa) Light wine	0·7500 plus 0·5455 UA	0·8100 plus 0·2182 UA	0·8500	0·9000	—	0·7500

23.05 Residues and Waste from the Food Industries A. Wine Lees : I. Having total alcoholic content not exceeding 10 litres of pure alcohol per 100 kg and dry matter content not less than 25% by weight: b) Light wine c), d) and e) Other wine II. Other: a) Light wine b), c) and d) Other wine *Together, in the case of wine exceeding 42 degrees of proof spirit, with an addition for each additional degree or fraction of a degree of	bb), cc) and dd) Other wine:	1-8500 plus 0-2182 UA*	1-5200 plus 0-2182 UA*	1-5500*	1-8500*	—	1-0000/1-4750*
	b) More than 2 litres:						
	2. Other than beer:						
	aa) Light wine:						
	11. Not in bottle	0-8250 plus 0-1636 UA	0-7650 plus 0-1636 UA	0-7750	0-8250	—	0-7500
	22. In bottle	0-9000 plus 0-1636 UA	0-8100 plus 0-1636 UA	0-8500	0-9000	—	0-7500
	bb), cc) and dd) Other wine:						
	11. Not in bottle	1-7750 plus 0-1636 UA*	1-4750 plus 0-1636 UA*	1-4750*	1-7750*	—	1-0000/1-4750*
	22. In bottle	1-8500 plus 0-1636 UA*	1-5200 plus 0-1636 UA*	1-5500*	1-8500*	—	1-0000/1-4750*
		0-8250 1-7750*	0-7650 1-4750*	0-7750 1-4750*	0-8250 1-7750*	—	0-7500 1-0000/1-4750*
		0-8250 plus 1-6592 UA per proof gallon	0-7650 plus 1-6592 UA per proof gallon	0-7750	0-8250	—	0-7500
		1-7750* plus 1-6592 UA per proof gallon	1-4750* plus 1-6592 UA per proof gallon	1-4750*	1-7750*	—	1-0000/1-4750*
		0-1440	0-1200	0-1200	0-1440	0-1440	0-1200

TABLE 2

(SPECIAL RATES FOR WINE OF SUBHEADING 22.05 C. WITH EXCESSIVE DRY EXTRACT)

(Article 12)

Normal Classification Including heading and subheading	Rates of customs duty for wine with excessive total dry extract but not exceeding 330 grammes per litre		Rates of customs duty for wine with total dry extract exceeding 330 grammes per litre	
	Total dry extract not in excess of 330 but exceeding:	per liquid gallon	Per liquid gallon plus in every case 0.0165 U.A. per degree of proof spirit	Commonwealth 1
		Full	Full	
C. I. Of an actual alcoholic strength not exceeding 13° (22.7° of proof spirit), in containers holding: a) 2 litres or less b) More than 2 litres: 1. Not in bottle 2. In bottle	90 g. per litre	£ 0.9000 plus 0.2545 U.A.	£ 0.8100 plus 0.2545 U.A.	£ 0.9000 plus 0.1818 U.A.
	90 g. per litre	0.8250 plus 0.2000 U.A.	0.7650 plus 0.2000 U.A.	0.7650
	90 g. per litre	0.7500 plus 0.5000 U.A.	0.8100 plus 0.2000 U.A.	0.8100
C. II. Of an actual alcoholic strength exceeding 13° (22.7° of proof spirit) but not exceeding 15° (26.2° of proof spirit), in containers holding: a) 2 litres or less: 1. Light wine 2. Other wine b) More than 2 litres: 1. Light wine: aa) Not in bottle bb) In bottle	130 g. per litre	0.9000 plus 0.3091 U.A.	0.8100 plus 0.3091 U.A.	0.9000 plus 0.1818 U.A.
	130 g. per litre	1.8500 plus 0.3091 U.A.	—	—
	130 g. per litre	0.8250 plus 0.2545 U.A.	0.7650 plus 0.2545 U.A.	0.7650
	130 g. per litre	0.9000 plus 0.2545 U.A.	0.8100 plus 0.2545 U.A.	0.8100

Normal Classification Including heading and subheading	Rates of customs duty for wine with excessive total dry extract but not exceeding 330 grammes per litre		Rates of customs duty for wine with total dry extract exceeding 330 grammes per litre	
	Total dry extract not in excess of 330 but exceeding:	per liquid gallon		Per liquid gallon plus in every case 0·0165 UA per degree of proof spirit
		Full	Commonwealth 1	
C. II. b) (<i>cont.</i>)				
2. Other wine:				
aa) Not in bottle	130 g. per litre	£ 1·7750 plus 0·2545 UA	£ —	£ —
bb) In bottle	130 g. per litre	1·8500 plus 0·2545 UA	—	—
C. III.				
Of an actual alcoholic strength exceeding 15° (26·2° of proof spirit) but not exceeding 18° (31·5° of proof spirit):				
b) Other than wines with a registered designa- tion of origin, in containers holding:				
1. 2 litres or less:				
aa) Wine admitted to Commonwealth preference not exceeding 27° of proof spirit	130 g. per litre	—	0·8100 plus 0·3454 UA	0·8100 plus 0·1818 UA
cc) Other	130 g. per litre	1·8500 plus 0·3454 UA	1·5200 plus 0·1818 UA	1·5200 plus 0·1818 UA
2. More than 2 litres:				
aa) Wine admitted to Commonwealth preference not exceeding 27° of proof spirit:				
11. Not in bottle	130 g. per litre	—	0·7650 plus 0·3454 UA	0·7650
22. In bottle	130 g. per litre	—	0·8100 plus 0·3454 UA	0·8100
cc) Other:				
11. Not in bottle	130 g. per litre	1·7750 plus 0·3454 UA	1·4750 plus 0·3454 UA	1·4750
22. In bottle	130 g. per litre	1·8500 plus 0·3454 UA	1·5200 plus 0·3454 UA	1·5200

Normal Classification Including heading and subheading	Rates of customs duty for wine with excessive total dry extract but not exceeding 330 grammes per litre		Rates of customs duty for wine with total dry extract exceeding 330 grammes per litre	
	Total dry extract not in excess of 330 but exceeding:	per liquid gallon		Per liquid gallon plus in every case 0-0165 U/A per degree of proof spirit
		Full	Commonwealth 1	
C IV. Of an actual alcoholic strength exceeding 18° (31.5° of proof spirit) but not exceeding 22° (38.4° of proof spirit): b) 2. Other than wines with a registered designation of origin: aa) Not in bottle bb) In bottle	£ — —	£ — —	£ — —	£ 1-7750 1-8500 plus 0-1818 U/A 1-4750 1-5200 plus 0-1818 U/A

For the purposes of both Tables to this Schedule, "Light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference and shown below the column headings "Commonwealth 1", "Commonwealth 2" and "Republic of Ireland", 27 degrees of proof spirit.

Where two rates are shown in Table 1 below the heading "Republic of Ireland", separated by a diagonal stroke (/) the lower rate refers to wine exceeding 27 degrees but not exceeding 32 degrees and the higher rate to wine exceeding 32 degrees of proof spirit.

Where two rates are shown in Table 1 below the heading "Commonwealth 1" or "Commonwealth 2", separated by a diagonal stroke (/) the lower rate refers to wine not exceeding 27 degrees and the higher rate to wine exceeding 27 degrees of proof spirit.

SCHEDULE 4

TOBACCO (RATES OF CUSTOMS DUTIES AND DRAWBACKS)

TABLE 1

Description of Tobacco, including subheading	Heading	Rates per pound						Republic of Ireland
		Full	EEC	Common-wealth 1	Common-wealth 2	FTA	£	
1. <i>Unmanufactured and refuse</i>	24-01		£	£	£	£	£	
A. Of a value, per package, not less than 280 UA per 100 Kg net weight:								
I. Containing 10% or more by weight of moisture:								
a) Of a value not more than 466 UA per 100 Kg		4-2710 plus 6% 4-2710 plus 0-1270 UA	4-2710	4-2248 plus 6% 4-2248 plus 0-1270 UA	4-2280	4-2710 plus 6% 4-2710 plus 0-1270 UA	4-2248	
b) Other			4-2710		4-2280		4-2248	
II. Containing less than 10% by weight of moisture:								
a) Of a value not more than 466 UA per 100 Kg		4-3174 plus 6% 4-3174 plus 0-1270 UA	4-3174	4-2664 plus 6% 4-2664 plus 0-1270 UA	4-2700	4-3174 plus 6% 4-3174 plus 0-1270 UA	4-2664	
b) Other			4-3174		4-2700		4-2664	
B. Other:								
I. Containing 10% or more by weight of moisture:								
a) Of a value less than 121-8 UA per 100 Kg		4-2710 plus 0-0508 UA	4-2710	4-2248 plus 0-0508 UA	4-2280	4-2710 plus 0-0508 UA	4-2248	
b) Of a value of 121-8 UA or more per 100 Kg but less than 143-4 UA per 100 Kg		4-2710 plus 9-2%	4-2710	4-2248 plus 9-2%	4-2280	4-2710 plus 9-2%	4-2248	
c) Of a value of 143-4 UA or more per 100 Kg		4-2710 plus 0-0598 UA	4-2710	4-2248 plus 0-0598 UA	4-2280	4-2710 plus 0-0598 UA	4-2248	

Description of Tobacco, including subheading	Heading	Rates per pound					Republic of Ireland
		Full	EEC	Common-wealth 1	Common-wealth 2	FTA	
24-01 B. (cont.)		£	£	£	£	£	£
II. Containing less than 10% by weight of moisture: a) Of a value less than 121.8 UA per 100 Kg b) Of a value of 121.8 UA or more per 100 Kg but less than 143.4 UA per 100 Kg c) Of a value of 143.4 UA or more per 100 Kg	24.02	4-3174 plus 0-0508 UA 4-3174 plus 9.2%	4-3174	4-2664 plus 0-0508 UA 4-2664 plus 9.2%	4-2700	4-3174 plus 0-0508 UA 4-3174 plus 9.2%	4-2664 4-2664
2. Manufactured; extracts and essences		4-3174 plus 0-0598 UA	4-3174	4-2664 plus 0-0598 UA	4-2700	4-3174 plus 0-0598 UA	4-2664
A. Cigarettes		4-4926 plus 36%	4-4926	4-4215 plus 36%	4-4615	4-3615 plus 36%	4-3615
B. Cigars		4-6900 plus 20.8%	4-6900	4-6015 plus 20.8%	4-6015	4-6015 plus 20.8%	4-6015
C. Smoking Tobacco:							
I. Cavendish or negrohead:		4-3910 plus 46.8%	4-3910	4-3325 plus 46.8%	4-3325	4-3910 plus 46.8%	4-3325
a) Manufactured in bond		4-4852	4-4852	4-4180	4-4180	4-4180	4-4180
b) Other		plus 46.8%	4-3875	plus 46.8%	4-3450	plus 46.8%	4-3050
II. Other		4-3875 plus 46.8%	4-3875	4-3290 plus 46.8%	4-3450	4-3050 plus 46.8%	4-3050
D. Chewing Tobacco and Snuff:		4-3875 plus 26%	4-3875	4-3290 plus 26%	4-3450	4-3050 plus 26%	4-3050
I. Chewing tobacco		4-4228 plus 26%	4-4228	4-3616 plus 26%	4-3660	4-3550 plus 26%	4-3550
II. Snuff							
E. Other, including agglomerated tobacco in the form of sheets or strip:		4-4228 plus 10.4%	4-4228	4-3616 plus 10.4%	4-3660	4-3550 plus 10.4%	4-3550
I. Snuffwork (including tobacco dust or powder stalk flour and ground tobacco)		4-3875 plus 10.4%	4-3875	4-3290 plus 10.4%	4-3450	4-3050 plus 10.4%	4-3050
II. Other manufactured tobacco							

TABLE 2

Description of tobacco	Rates of drawback per pound weight			
	in respect of tobacco on which customs duty at the Full rate has been paid	in respect of tobacco on which customs duty at Commonwealth 1 rate has been paid	in respect of tobacco on which customs duty at the EEC rate has been paid	in respect of tobacco on which customs duty at Commonwealth 2 or Republic of Ireland rate has been paid
Cigars Cigarettes Cut, roll, cake or other manufactured tobacco Snuff (not being offal snuff) Stalks and Tobacco refuse	£ 4-4912 4-3242 4-3122 4-3372 4-2872	£ 4-4450 4-2780 4-2660 4-2910 4-2410	£ 4-4912 4-3242 4-3122 4-3372 4-2872	£ 4-4450 4-2780 4-2660 4-2910 4-2410
Each of the above rates of drawback being increased by a rate equivalent to any duty paid being either ad valorem duty or expressed in U.A.				

SCHEDULE 5

MATCHES (RATES OF CUSTOMS DUTIES)

Heading and subheading	Rates for every 7,200 matches (and so in proportion for any less number of matches)			
	Full Commonwealth 1	Commonwealth 2	EEC	FTA Republic of Ireland
36.05 B. I. and 36.06	£ 0.5095 plus 4.4 %	£ Full rate or 0.5255 whichever is the less	£ 0.5095	£ 0.4900

SCHEDULE 6

MECHANICAL LIGHTERS (RATES OF CUSTOMS DUTIES)

Incomplete as well as complete chargeable with a duty of customs under the Finance Acts	Heading and subheading	Rates per lighter		
		Full Commonwealth 1	EEC Commonwealth 2	FTA Republic of Ireland
Lighters: Incomplete as well as complete chargeable with a duty of customs under the Finance Acts				
Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm; being incomplete lighters	98.10 A. I. a) 2.	£ 0.2250 plus 3 %	£ 0.2250	£ 0.2000
Other	98.10 B. I. b)	0.2250 plus 4.4 %	0.2250	0.2000

SCHEDULE 7

SPECIAL RATES OF CUSTOMS DUTIES ON SPIRITS (ARTICLE 11)

Description of Spirit Including heading and subheading	Rates of Customs Duty		
	Unit of quantity	FTA	Article 10
	per	£	£
22.09 C. V. Spirituous beverages other than C.I. (Rum), C.II. (Gin), C.III. (Whisky) or C.IV. (Vodka and plum, pear or cherry brandy) containing eggs or egg yolk and/or sugar (sucrose or invert sugar); in containers holding: a) 2 litres or less: 1. Entered in such a manner as to indicate that the strength is not to be tested: aa) If warehoused 3 years or more bb) If not warehoused, or warehoused less than 3 years 2. Other: aa) If warehoused 3 years or more bb) If not warehoused, or warehoused less than 3 years b) More than 2 litres: 1. In bottle, entered in such a manner as to indicate that the strength is not to be tested: aa) If warehoused 3 years or more bb) If not warehoused, or warehoused less than 3 years 2. Other: aa) If warehoused 3 years or more bb) If not warehoused, or warehoused less than 3 years	liquid gallon liquid gallon proof gallon proof gallon liquid gallon liquid gallon proof gallon proof gallon	20-8575 plus 1-5090 U/A 20-9575 plus 1-5090 U/A 15-4500 plus 1-0370 U/A plus 0-1091 U/A per liquid gallon 15-5250 plus 1-0370 U/A plus 0-1091 U/A per liquid gallon 20-8575 plus 1-3999 U/A 20-9575 plus 1-3999 U/A 15-4500 plus 1-0370 U/A 15-5250 plus 1-0370 U/A	20-9450 plus 1-5090 U/A 21-0450 plus 1-5090 U/A 15-5125 plus 1-0370 U/A plus 0-1091 U/A per liquid gallon 15-5875 plus 1-0370 U/A plus 0-1091 U/A per liquid gallon 20-9450 plus 1-3999 U/A 21-0450 plus 1-3999 U/A 15-5125 plus 1-0370 U/A 15-5875 plus 1-0370 U/A

SCHEDULE 8

PART I

(Articles 6(1) and 9(1))

Anguilla
The Bahamas
Barbados
Bermuda
Botswana
British Antarctic Territory
British Honduras
British Indian Ocean Territory
British Solomon Islands
British Virgin Islands
Brunei
Associated States in the Caribbean:
 Antigua, Dominica, Grenada, St. Lucia, St. Vincent, St. Kitts-Nevis
Cayman Islands
Central and Southern Line Islands
Falkland Islands and Dependencies
Fiji
The Gambia
Ghana
Gilbert and Ellice Islands
Guyana
Jamaica
Kenya
Lesotho
Malawi
Mauritius
Montserrat
Nigeria
Papua—New Guinea
Pitcairn
The Seychelles
Sierra Leone
St. Helena and Dependencies
Swaziland
Tanzania
Tonga
Trinidad and Tobago
Turks and Caicos Islands
Uganda
Western Samoa
Zambia

PART II

(Article 9(2))

Republic of Burundi
Federal Republic of the Cameroon
Comoro Archipelago
Republic of Chad
Central African Republic
People's Republic of the Congo (Brazzaville)
Republic of Dahomey
French Polynesia
The French Settlements in Oceania, Southern and Antarctic Territories
French Territories of the Afars and Issas
Gabonese Republic
Republic of the Ivory Coast
Republic of Kenya
Malagasy Republic
Mauritius
Republic of Mali
Islamic Republic of Mauritania
New Caledonia and Dependencies
Anglo French Condominium of the New Hebrides
Netherlands Antilles
Republic of Niger
Republic of Rwanda
Republic of Senegal
Somali Democratic Republic
St. Pierre and Miquelon
Surinam
Republic of Tanzania
Republic of Togo
Republic of Uganda
Republic of Upper Volta
Wallis and Futuna Islands
Zaire

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st January 1974, implements obligations of the United Kingdom under the Treaty of Accession to the European Economic Community and under the Agreements between the European Community and Austria, Iceland, Norway, Portugal, Sweden and Switzerland, in relation to all customs revenue duties other than those on hydrocarbon oil. In detail:

1. It provides in the case of the full rates of duty for the transitional tariff moves which have to be made towards the duties in the common customs tariff (CCT) at 1st January 1974. In general, these moves reduce by $\frac{2}{5}$ the difference between the protective element in the revenue duties applied in the United Kingdom at 1st January 1972 and the duties in the CCT. (Article 4).
2. It continues the process begun by section 1 of the Finance Act 1973 by providing a second reduction of $\frac{1}{5}$ in the protective elements in the revenue duties on goods entitled to benefit from the eventual abolition of customs duties in trade between the UK and other Member States of the European Communities. (Article 4).
3. It provides in the case of goods qualifying for Commonwealth preference
 - (a) for the transitional tariff moves which have to be made towards the CCT at 1st January 1974. In general, these moves reduce by $\frac{2}{5}$ the difference between the protective element in the revenue duty applicable to these goods in the UK at 1st January 1972 and the duty in the CCT. (Article 4).
 - (b) for goods of certain developing Commonwealth countries (listed in Part 1 of Schedule 8), that the Commonwealth Preference rate applied before accession shall continue in force if lower than the rate chargeable under (a) above. (Articles 4 and 9(1)).
4. It provides that in the case of goods of certain countries and territories associated with the European Economic Community (listed in Part 2 of Schedule 8) the protective element in the full rate of revenue duty applied before accession shall continue in force if lower than the protective element in the full rate chargeable under this Order. (Article 9(2)).
5. It provides for the maintenance of pre-accession duty treatment for goods of Denmark and the Republic of Ireland. (Article 8 and Sch. 4).
6. It provides that goods of the EFTA countries shall continue to benefit from the absence of any protective element in the customs duty, if they are entitled to such treatment under the terms of the Agreements between those countries and the Community or, if they are not so entitled under the Agreements, for the duties to be increased by $\frac{2}{5}$ of the CCT duty. Preferential rates of duty are prescribed for certain other goods which are not wholly free of protective duty under the Agreements or which do not satisfy the full origin conditions. (Articles 4, 10 and 11).
7. It provides the method for the conversion of sums expressed in Units of Account of the Community into pounds sterling where duties are expressed by reference to such Units of Account. (Article 2).

8. It provides that, if the necessary agreement between Finland and the European Economic Community has entered into force before 1st January 1974, goods originating in Finland will be dealt with in the same way as goods of the EFTA countries under item 6 above. But, if no such agreement is then in force, it provides for the appropriate transitional move towards the CCT. (Article 13).

The Schedules to the Order set out the rates of duty (and drawback where appropriate) for each class of goods. A special table of rates is provided in respect of certain sweet wines, where the rules of the CCT for tariff classification may affect the rate of duty. (Table 2, Schedule 3). This table reduces by $\frac{2}{5}$ the difference between the protective element in the UK revenue duty chargeable under the normal classification rules and the CCT duty resulting from this re-classification rule. (Article 12). A special schedule (Schedule 7) is also provided in relation to certain spirits originating in EFTA countries and containing eggs, egg yolk or sugar. (Article 11).

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