

## 1973 No. 2071

## CUSTOMS AND EXCISE

## The Origin of Goods (Petroleum Products) Regulations 1973

*Made - - - - - 7th December 1973*

*Laid before the  
House of Commons - 10th December 1973*

*Coming into Operation 1st January 1974*

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

1.—(1) These Regulations may be cited as the Origin of Goods (Petroleum Products) Regulations 1973 and shall come into operation on 1st January 1974.

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

2.—(1) For the purposes of any Order under section 1, 3 or 13 of the Import Duties Act 1958, the question whether goods of a description specified in Schedule 1 hereto are to be treated as produced or manufactured in a country shall, except in the cases specified in paragraph (3) of this Regulation, be determined in accordance with these Regulations.

(2) For the purposes of any relief from customs duties available by virtue of any instrument of the European Communities in the case of goods of a description specified in Schedule 1 hereto which originate in a developing country and for the purposes of any preferential rate of customs duty, other than a duty under the Import Duties Act 1958, imposed on goods of such a description, goods shall, except in the cases specified in paragraph (3) of this Regulation, be regarded as originating in a country if they are to be regarded as produced or manufactured in a country in accordance with the following provisions of these Regulations.

(3) The preceding paragraphs of this Regulation shall not, however, apply to determine the question of production, manufacture or origin of goods for the purposes therein specified where such question falls to be determined under any regulation of the European Communities or any Act or other instrument having the force of law, and in particular under any such instrument relating to goods qualifying for commonwealth preference or goods of or originating in any of the following countries, namely, Denmark, the Republic of Ireland, the Channel Islands, Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland.

3.—(1) For the purposes of these Regulations—

- (a) a description of goods in the second column of Schedule 1 or 2 hereto,
  - (i) if in the same terms as the heading or subheading of the Customs Tariff 1959 specified in column 1 of the said Schedules in relation to the description, covers all goods of that heading or subheading and,

(a) 1958 c. 6.  
(c) 1973 c. 51.

(b) See S.I. 1970/1537 (1970 III, p. 5293).  
(d) 1889 c. 63.

- (ii) in other cases, covers all goods of that description which would fall within a subheading in the same terms in the heading of the Customs Tariff 1959 specified in the said column 1 in relation to the description (the said heading being prefixed by "ex");
  - (b) materials shall be treated as having been imported into a country unless they are shown to the satisfaction of the Commissioners of Customs and Excise not to have been so imported.
- (2) Notwithstanding the provisions of the following Regulations, goods specified in Schedule 1 hereto shall not be treated as produced or manufactured in a country unless—
- (a) they were consigned to the United Kingdom from that country or from another member State of the European Economic Community or,
  - (b) if not so consigned, they remained under customs control in any country (other than one described in paragraph (a) above) through which they were moved, were not entered for home use there and were not subject to any operation there other than unloading, reloading or any operation intended to keep them in good condition.
- 4.—(1) Goods which have been wholly produced or manufactured in a country without the use of any imported materials shall be treated as produced or manufactured in that country.
- (2) For the purpose of paragraph (1) above, waste products shall be treated as wholly produced in a country from materials produced there if they result from the carrying on of any process of manufacture in that country.
5. Goods produced or manufactured in a country from imported materials not falling within the same heading of the Customs Tariff 1959 as those goods shall be treated as produced or manufactured in that country except in the following cases—
- (a) being goods mentioned in column 2 of Part I of Schedule 2 hereto, if they fall to be classified in a different tariff heading by reason only of the performance of the process mentioned in relation to them in column 3 of Part I of that Schedule or a combination of such a process and a process or processes mentioned in head (b) of this paragraph, or
  - (b) if they fall to be classified in a different tariff heading by reason only of the performance of one or more of the following minor processes, namely:
    - (i) operations intended solely to ensure that the goods remain in good condition during transit or storage, (including freezing);
    - (ii) packing, repacking, bottling or splitting up into, or assembling into, consignments;
    - (iii) marking or labelling;
    - (iv) mixing—where any of the components mixed is a product imported into the country in question.
6. Goods mentioned in column 2 of Part II of Schedule 2 hereto which have undergone in a country the process mentioned in column 3 of that Part of that Schedule shall be treated as produced or manufactured in that country.

*Limerick,*

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

7th December 1973.

## SCHEDULE 1

1. <i>Tariff heading</i>	2. <i>Description of goods</i>
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 per cent. by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), intended for use as power or heating fuels.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.
27.11	Petroleum gases and other gaseous hydrocarbons.
27.12	Petroleum jelly.
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils obtained from bituminous materials.
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.
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).
29.01 A.I	Hydrocarbons, acyclic, for use as power or heating fuels.
29.01 B.II	Cyclanes and Cyclenes (excluding azulenes) for use as power or heating fuels.
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals.
ex 34.04	Waxes with a basis of paraffin wax, of petroleum wax, of waxes obtained from bituminous minerals, of slack wax or of scale wax.
ex 38.14	Prepared additives for lubricants.
ex 38.19	Mixed alkylenes.

## SCHEDULE 2

## PART I

1. <i>Tariff Heading</i>	2. <i>Description of goods</i>	3. <i>Processing that does not confer the status of originating product</i>
ex 34.04	Waxes with a basis of paraffin wax, of petroleum wax, of waxes obtained from bituminous minerals, of slack wax or scale wax	Manufacture from organic chemicals of Chapter 29.

## PART II

<i>Tariff Heading</i>	<i>Description of goods</i>	<i>Processing which, even if not resulting in a change of tariff heading of the materials, confers originating status</i>
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 per cent. by volume distils at a temperature of up to 250 C (including mixtures of petroleum spirit and benzole) for use as power or heating fuels	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.13	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.13	Micro-crystalline wax, slack wax, purified ozokerite, lignite wax, peat wax and other mineral waxes (other than crude ozokerite), whether or not coloured	Manufacture from crude ozokerite
ex 38.14	Prepared additives for lubricants	Manufacture in which the value of non-originating products used does not exceed 50 per cent. of the value of the finished product

## EXPLANATORY NOTE

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

These Regulations lay down the conditions under which certain petroleum products, specified in Schedule 1 to the Regulations, are to be treated as originating in a country for the purposes of preferential rates of duty under the Import Duties Act 1958 or of other customs duties or for the purposes of reliefs from such duties under the European Economic Community's Scheme of Preferences for developing countries.

Preferential rates of import duty on products specified in Schedule 1 apply in the case of Egypt and Cyprus and are to apply in the case of other Mediterranean countries having Agreements with the Community when those Agreements take effect in the United Kingdom. The Regulations do not apply to determine the question of origin to the extent that there are other legal provisions which do so (for example, Regulations relating to commonwealth preference or the E.F.T.A. countries).

Goods to which the Regulations apply which are wholly produced or manufactured in a country are treated as originating there (Regulation 4). The use of imported materials of a different Customs Tariff heading from that of the goods does not disqualify the goods from originating in the country of production unless the materials undergo only minor processes there (Regulation 5(b)) or, in the case of goods listed in Part I of Schedule 2, unless they undergo the process specified in that Part (Regulation 5(a)). The goods listed in Part II of Schedule 2 may be processed as described there with the use of imported materials of a different tariff heading without losing their originating status (Regulation 6).

SI 1973/2071  
ISBN 0-11-032071-9

