

---

STATUTORY INSTRUMENTS

---

**1988 No. 1**

**CUSTOMS AND EXCISE**

**The Origin of Goods (Petroleum Products) Regulations 1988**

<i>Made</i>	- - - -	<i>4th January 1988</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>4th January 1988</i>
<i>Coming into force</i>	- -	<i>5th January 1988</i>

The Secretary of State, in exercise of the powers conferred on him by section 120(1) and (2) of the Customs & Excise Management Act 1979(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**1.**—(1) These Regulations may be cited as the Origin of Goods (Petroleum Products) Regulations 1988 and shall come into force on 5th January 1988.

(2) In these Regulations references to chapters, headings or sub-headings are references to chapters, headings or sub-headings of the Combined Nomenclature of the European Communities(2).

**2.** These Regulations shall apply to determine the question whether goods of a description specified in the Schedule hereto are to be treated as originating in a country for the purposes of any preferential rate of, or exemption from, customs duties charged in accordance with section 5(1) and (2) of the European Communities Act 1972(3), in cases where the question does not fall to be determined under a regulation of the European Economic Community or any Act or other instrument having the force of law.

**3.**—(1) Any description of goods in column 2 of the Schedule hereto (other than one covering a whole heading) shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a sub-heading.

(2) Materials shall be treated as having been imported into a country unless they are shown to the satisfaction of the Commissioners of Customs & Excise not to have been so imported.

(3) Notwithstanding the provisions of regulations 4 and 5, goods of a description specified in the Schedule hereto shall not be treated as originating 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,

---

(1) 1979 c. 2.

(2) See, Council Regulation (EEC) No. 2658/87. (OJ No. L256 7.9.1987, p.1).

(3) 1972 c. 68.

- (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) Subject to the provisions of regulation 3(3) above, goods of a description specified in the Schedule hereto which have been wholly got, produced or manufactured in a country without the use of any imported materials shall be treated as originating in that country.

(2) For the purpose of paragraph (1) above, waste products shall be treated as wholly produced in a country if they result from the carrying on of any process of manufacture in that country.

5. Subject to the provisions of regulation 3(3) above, goods of a description specified in the Schedule hereto, and produced or manufactured in a country from imported materials, shall be treated as originating in that country provided they have undergone there the process specified in column 3 of the Schedule, unless such goods fall to be classified in a different heading from the materials from which they were produced or manufactured 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 an imported product.

6.—(1) The Origin of Goods (Petroleum Products) Regulations 1977(4) are hereby revoked, so far as still in force(5).

(2) The Origin of Goods (Petroleum Products) Regulations 1987(6) are hereby revoked.

4th January 1988

*Alan Clark*  
Minister of Trade,  
Department of Trade and Industry

---

(4) S.I.1977/972.

(5) The 1977 Regulations were made in part under s.12 of the Import Duties Act 1958 (c. 6). S.12 of the 1958 Act was repealed under s.4 of the European Communities Act 1972 (c. 68) by the Customs Duties (Repeals)(Appointed Day) Order 1977 (S.I. 1977/2028), which saved the 1977 Regulations. That saving provision has now been revoked by the Customs Duties (Repeal) (Revocation of Savings) Order 1987 (S.I. 1987/2106).

(6) S.I. 1987/2107.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE

(1) Tariff Heading	(2) Description of Goods	(3) Processing of non-originating materials which confers originating status
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% 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.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	Manufacture from materials not classified under heading 27.09.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more 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.
27.11	Petroleum gases and other gaseous hydrocarbons.	Manufacture from materials not classified under heading 27.11.
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured—  —refined petroleum jelly.	Manufacture from unrefined petroleum jelly; or manufacture from materials not classified under heading 27.12.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

(1) Tariff Heading	(2) Description of Goods	(3) Processing of non-originating materials which confers originating status
	—paraffin wax.	Manufacture from slack wax or scale wax; or manufacture from materials not classified under heading 27.12.
	—microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes (other than crude ozokerite), whether or not coloured.	Manufacture from crude ozokerite; or manufacture from materials not classified under heading 27.12.
	—other.	Manufacture from materials not classified under heading 27.12.
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or oils obtained from bituminous minerals.	Manufacture from materials not classified under heading 27.13.
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	Manufacture from materials not classified under heading 27.14.
27.15	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).	Manufacture from materials not classified under heading 27.15.
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels.	Manufacture from materials not classified under headings 29.01 or 29.02.
ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels.	Manufacture from materials not classified under headings 29.01 or 29.02.
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight.	Manufacture from materials not classified under heading 34.03.
ex 34.04	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes	Manufacture from materials not classified under heading 34.04 or chapter 29.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(1) Tariff Heading	(2) Description of Goods	(3) Processing of non-originating materials which confers originating status
ex 38.11	<p>obtained from bituminous minerals, slack wax or scale wax.</p> <p>Prepared additives for lubricating oils, containing petroleum oils or oils obtained from bituminous minerals.</p>	<p>Manufacture in which the value of any products of heading 38.11 used does not exceed 50% of the ex-works price of the finished product; or manufacture from materials not classified under heading 38.11.</p>

### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 5th January 1988, lay down the conditions under which certain petroleum products, specified in the Schedule to the Regulations, are to be treated as originating in a country for the purposes of preferential rates of, or exemption from, customs duties charged in accordance with section 5(1) and (2) of the European Communities Act 1972. They revoke and re-enact the provisions of the Origin of Goods (Petroleum Products) Regulations 1987 following the entry into force of the Customs Duties (Repeal) (Revocation of Savings) Order 1987. There are at present no Community origin regulations for these products.

Goods to which the Regulations apply which are wholly got, produced or manufactured in a country are treated as originating there (regulation 4). The use of imported materials does not disqualify the goods from originating in the country of production provided that they undergo there the process specified in the Schedule, subject to a prohibition on certain minor processes (regulation 5).