



Finance Act 1973

1973 CHAPTER 51

PART I

CUSTOMS AND EXCISE

1 Alteration of revenue duties

- (1) For the following provisions of the Finance Act 1964 setting out rates of customs and excise duties and of drawback, namely—
 - (a) Table 1 in Schedule 1 (spirits other than imported perfumed spirits) as substituted by section 56(2) of the Finance Act 1972 ; and
 - (b) Schedules 2 to 5 (beer, wine, British wine and tobacco) as substituted by section 1(2) of the Finance Act 1969 ;there shall be substituted the provisions set out in Schedules 1 to 5 to this Act.
- (2) In lieu of the duties of customs and excise charged on matches under section 4 of the Finance Act 1951 there shall be charged on matches imported into the United Kingdom a duty of customs, and on matches sent out from the premises of a manufacturer of matches a duty of excise, at the rates shown in Schedule 6 to this Act.
- (3) The duties of customs and excise charged on mechanical lighters by section 6 of the Finance Act 1928 shall, instead of being charged at the rates specified in section 8 of the Finance Act 1949 and section 56(3) of the Finance Act 1972, be charged at the rates shown in Schedule 7 to this Act, but no duty shall be chargeable under section 6 of the Act of 1928 on a gas lighter, that is to say a mechanical lighter which is shown to the satisfaction of the Commissioners to be constructed solely for the purpose of igniting gas for domestic use.
- (4) The Treasury may by order made before 1st July 1977 make such provision for altering—
 - (a) the rates or incidence of the duties of customs chargeable and reliefs allowable under the Hydrocarbon Oil (Customs & Excise) Act 1971, and
 - (b) the rates of other duties of customs and of drawbacks,

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as may be required to give effect to any Community obligation or any obligation under the Geneva Protocol of 21st December 1972.

- (5) An order under the preceding subsection—
- (a) may make new distinctions or abolish any distinction between goods of different origin ;
 - (b) may amend the Hydrocarbon Oil (Customs & Excise) Act 1971 and the Customs and Excise Act 1952 and substitute for any relief under the Act of 1971 such relief as may be specified in the order ; and
 - (c) may, instead of specifying an inconvenient rate, specify the nearest higher or lower rate that appears to the Treasury to be convenient.
- (6) An order under subsection (4) of this section shall be made by statutory instrument and may be varied or revoked by a subsequent order; and any such order—
- (a) shall, if it does not fall within paragraph (b) below, be subject to annulment in pursuance of a resolution of the House of Commons; and
 - (b) shall, if it increases the rate or extends the incidence of any duty or reduces any relief, be laid before the House of Commons after being made, and, unless it is approved by that House before the expiration of twenty-eight days beginning with the date on which it was made, shall cease to have effect on the expiration of that period, but without prejudice to anything previously done thereunder or to the making of a new order.
- In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than four days.
- (7) The substitution by or under this section 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.
- (8) In Schedules 1 to 7 to this Act-
- (a) any rate shown under the heading 1st July 1973 shall as from that date replace the corresponding rate in force before that date ; and
 - (b) rates shown under any of the following headings apply to goods of the following descriptions (the lower or lowest rate applying where more than one rate would otherwise be applicable)

<i>Heading</i>	<i>Goods</i>
Commonwealth	Goods qualifying for Commonwealth preference.
Convention	Goods originating in a country which at the end of 1972 was part of the Convention area within the meaning of the European Free Trade Association Act 1960.
Republic of Ireland	Goods of the Republic of Ireland consigned to the United Kingdom from that country.

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<i>Heading</i>	<i>Goods</i>
EEC	Goods originating or in free circulation in a State which is a member of the European Economic Community.
Full	Other goods.

- (9) In section 111(1) and section 122 of the Customs and Excise Act 1952 (which provide for remission of duty on spirits in certain cases by reference to the preferential rate) the following paragraphs shall be substituted for paragraphs (a) and (b)—
- “(a) in the case of British spirits, without payment of duty ;
(b) in the case of imported spirits, on payment of the difference (if any) between the duty of customs chargeable on the spirits and the duty of excise chargeable on like spirits”.
- (10) This section shall be deemed to have had effect as from 1st April 1973.

2 Regulations for determining origin of goods

- (1) The Secretary of State may by regulations make provision for determining, for the purposes of any duty of customs, the origin of any goods in cases where it does not fall to be determined under a Community regulation or any Act or other instrument having the force of law.
- (2) Regulations under this section may—
- (a) make provision as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are of a particular origin ; and
- (b) make different provision for different purposes and in relation to goods of different descriptions.
- (3) Subject to the provisions of any regulations under this section, where in connection with a duty of customs chargeable on any goods any question arises as to the origin of the goods, the Commissioners may require the importer of the goods to furnish to them, in such form as they may prescribe, proof of any statement made to them as to any fact necessary to determine that question; and if such proof is not furnished to their satisfaction, the question may be determined without regard to that statement.
- (4) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.

3 Continuation of powers under section 9 of Finance Act 1961

The period after which orders of the Treasury under section 9 of the Finance Act 1961 may not be made or continue in force (which, by section 60 of the Finance Act 1972, was extended until the end of August 1973) shall extend until the end of August 1974 or such later date as Parliament may hereafter determine.