

1975 No. 1943

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks

(Tobacco and other Revenue Duties) Order 1975

Made - - - - - 26th November 1975

*Laid before the
House of Commons* - 4th December 1975

Coming into Operation 1st January 1976

The Treasury, by virtue of the powers conferred upon them by section 1(4), (5) and (6) of the Finance Act 1973(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Customs Duties and Drawbacks (Tobacco and other Revenue Duties) Order 1975 and shall come into operation on 1st January 1976.

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) In this Order—

any description of tobacco shall be interpreted in accordance with the Interpretative Rules of the Customs Tariff 1959 and references to a heading or subheading other than a column heading are references to a heading or subheading of that Tariff;

“the Community” means the European Economic Community;

where a rate of duty or drawback is expressed as plus a figure “UA” or plus a percentage, “UA” refers to units of account (which shall be converted into sterling at the rate of 2·4 units of account to one pound, or at such other rate as for the purposes of the Customs Tariff 1959 may be fixed under sections 1 and 13 of the Import Duties Act 1958(c)), and the percentage refers to a percentage of the value of the goods.

3.—(1) For table 1 and, so far as it refers to drawback of customs duty, for table 2 of Schedule 5 to the Finance Act 1973 as amended (d) there shall be substituted Schedules 1 to 4 to this Order.

(a) 1973 c. 51.

(b) 1889 c. 63.

(c) 1958 c. 6.

(d) See section 1(6) of the Finance Act 1974 (c. 30) and section 1(6) of the Finance (No. 2) Act 1975 (c. 45).

(2) Except where a lower rate is provided for under Articles 4-9 below, the rates of customs duty chargeable on tobacco shall be those shown under the column heading "Full" in Schedule 1 to this Order.

(3) Where under the said Articles 4-9 tobacco qualifies for more than one rate, then the lower or lowest rate shall be applicable.

4. The rates of customs duty chargeable on tobacco of the following countries and descriptions shall be those set out in Schedule 1 to this Order under the column headings indicated below:

COUNTRY	DESCRIPTION OF TOBACCO	COLUMN HEADING
African, Caribbean and Pacific States listed in Schedule 5 to this Order.	Tobacco which under Regulation (EEC) No. 1598/75 of 24th June 1975(a) qualifies as an originating product of one or more of these countries.	ACP/OCT
Commonwealth Preference Area Countries.	Tobacco which qualifies for Commonwealth Preference.	Commonwealth
Community Member States.	Tobacco originating or in free circulation in a state which is a member of the Community.	EEC
Denmark.	(a) Tobacco originating or in free circulation in Denmark. (b) Tobacco of heading 24.02 which under the Denmark (Origin of Goods) Regulations 1973(b) as amended (c) qualifies as an originating product of Denmark.	EEC Denmark
Free Trade Agreement States, that is to say Austria, Finland, Iceland, Norway, Portugal, Sweden and Switzerland.	Tobacco of heading 24.02 which would have qualified for the Convention rate under the provisions of the Finance Act 1973.	FTA
Greece.	Tobacco which under the Agreement signed on 9th July 1961(d) and the Interim Agreement signed on the 28th April 1975(e) between the Community and Greece originates or is in free circulation in Greece.	EEC
Republic of Ireland.	Tobacco which under the Origin of Goods (Republic of Ireland) Regulations 1966(f) as amended (g) and as extended by section 7 of the Finance Act 1966(h) qualifies as an originating product of the Republic of Ireland.	Republic of Ireland

(a) O.J. No. L166, 28.6.75, p. 1. (b) S.I. 1973/681 (1973 I, p. 2191).
(c) The relevant amending Regulations are S.I. 1973/1492 (1973 II, p. 4564).
(d) O.J. No. 26, 18.2.63, p. 293 (O.J./SE 1974 (January) p. 4).
(e) Annexed to Regulation (EEC) No. 1223/75 O.J. No. L123, 15.5.75, p. 1.
(f) S.I. 1966/667 (1966 II, p. 1463).
(g) The relevant amending Regulations are S.I. 1973/2067 (1973 III, p. 7123).
(h) 1966 c. 18.

COUNTRY	DESCRIPTION OF TOBACCO	COLUMN HEADING
Israel.	Tobacco of heading 24.02 which under the Agreement signed on 11th May 1975 between the Community and Israel (a) qualifies as an originating product of Israel.	EEC
Overseas Countries and Territories listed in Schedule 5 to this Order.	Tobacco which under Regulation (EEC) No. 1957/75 of 30th July 1975 (b) qualifies as an originating product of one or more of these countries and territories.	ACP/OCT
Turkey.	Tobacco which under the Interim Agreement signed on 30th June 1973 between the Community and Turkey (c) originates or is in free circulation in Turkey— (a) of heading 24.01 (b) of heading 24.02	EEC Republic of Ireland

5. For tobacco of Cyprus the rates of customs duty chargeable shall be:—

- (a) where it would have benefited under the rules of origin for rates of customs duty applicable at the Commonwealth rate under the provisions of the Finance Act 1973, the lower of the rates shown under the column headings “Commonwealth” in Schedule 1 and “Commonwealth standstill” in Schedule 3 to this Order; or
- (b) in the case of tobacco of heading 24.02 which qualifies as an originating product under the Agreement signed on 19th December 1972 between the Community and Cyprus **(d)** and the Protocol thereto signed on 28th March 1973**(e)**, the higher of the rates shown under the column headings “EEC” in Schedule 1 and “Cyprus” in Schedule 2 to this Order; or
- (c) the rates under the column heading “Full standstill” in Schedule 3 to this Order.

6. For tobacco of Egypt of heading 24.02 which qualifies as an originating product under the Agreement signed on 18th December 1972 between the Community and Egypt **(f)** and the Protocol thereto signed on 19th December 1972**(g)** the rates of customs duty chargeable shall be the higher of the rates applicable shown under the column headings “EEC” in Schedule 1 and “Egypt” in Schedule 2 to this Order.

7.—(1) For tobacco of Malta or Papua New Guinea which satisfies the provisions of the Commonwealth Preference (Standstill Area) Regulations 1973**(h)** as amended **(i)** the rates of customs duty chargeable shall be the lower of those provided under the column headings “Commonwealth” in Schedule 1 and “Commonwealth standstill” in Schedule 3 to this Order.

(a) Annexed to Regulation (EEC) No. 1274/75 O.J. No. L136, 28.5.75, p. 1.
 (b) O.J. No. L201, 31.7.75, p. 5.
 (c) Annexed to Regulation (EEC) No. 2682/73 O.J. No. L277, 3.10.73, p. 1.
 (d) Annexed to Regulation (EEC) No. 1246/73 O.J. No. L133, 21.5.73, p. 1.
 (e) Annexed to Regulation (EEC) No. 1247/73 O.J. No. L133, 21.5.73, p. 87.
 (f) & (g) Annexed to Regulation (EEC) No. 2409/73 O.J. No. L251, 7.9.73, p. 1.
 (h) S.I. 1973/2069 (1973 III, p. 7130).
 (i) The relevant amending Regulations are S.I. 1974/1019; 1975/1109 (1974 II, p. 3842; 1975 II, p. 3895).

(2) For other tobacco of Malta the rates of customs duty chargeable shall be those provided under the column heading "Full standstill" in Schedule 3 to this Order.

8. For tobacco of Algeria and Lebanon the rates of customs duty chargeable shall be those provided under the column heading "Full standstill" in Schedule 3 to this Order.

9.—(1) For the purpose of Article 4 the Channel Islands shall be deemed to be a Community member state.

(2) For tobacco of the Channel Islands which qualifies for Commonwealth Preference or which would have qualified for the Convention rate under the provisions of the Finance Act 1973, the rates of customs duty chargeable shall be those provided under the column headings "Commonwealth" and "FTA" respectively in Schedule 1 to this Order expressed in pounds but ignoring any additional amount expressed in "UA" or as a percentage.

10. The Treasury Orders set out in Schedule 6 to this Order are revoked, provided that the Commissioners shall continue to have the power to repay any additional duty on hydrocarbon oil imported into the United Kingdom conferred by (and in accordance with the terms of) Article 24 of the Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974(a) as amended (b).

J. Dormand,
James A. Dunn,
Two of the Lords Commissioners
of Her Majesty's Treasury.

26th November 1975.

(a) S.I. 1974/2036 (1974 III, p. 7903).

(b) The amending Orders are S.I.s 1975/1062 (1975 II, p. 3708) 1975/1267 (1975 II p. 4289).

(Articles 3-7 and 9)

SCHEDULE 1

TABLE 1 (RATES OF CUSTOMS DUTY)
TOBACCO OF HEADING 24.01

Description of tobacco, including subheading	Rates of duty per pound weight				
	Full £	EEC £	Common- wealth £	ACP/OCT £	Republic of Ireland £
Unmanufactured and refuse:					
A. Of a value, per package, not less than 280 UA per 100 Kg net weight:					
I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids):					
a) Containing 10% or more by weight of moisture:					
1. Of a value not more than 321 UA per 100 Kg	7-6870 plus 11.2% 7-6870 plus 0-1632 UA	7-6870	7-6716 plus 11.2% 7-6716 plus 0-1632 UA	7-6700	7-6716
2. Other		7-6870		7-6700	7-6716
b) Containing less than 10% by weight of moisture:					
1. Of a value not more than 321 UA per 100 Kg	7-7298 plus 11.2% 7-7298 plus 0-1632 UA	7-7298	7-7128 plus 11.2% 7-7128 plus 0-1632 UA	7-7110	7-7128
2. Other		7-7298		7-7110	7-7128
II. Other:					
a) Containing 10% or more by weight of moisture:					
1. Of a value not more than 466 UA per 100 Kg	7-6870 plus 12% 7-6870 plus 0-2540 UA	7-6870	7-6716 plus 12% 7-6716 plus 0-2540 UA	7-6700	7-6716
2. Other		7-6870		7-6700	7-6716
b) Containing less than 10% by weight of moisture:					
1. Of a value not more than 466 UA per 100 Kg	7-7298 plus 12%	7-7298	7-7128 plus 12%	7-7110	7-7128

TABLE 1 (RATES OF CUSTOMS DUTY)—continued

Description of tobacco, including subheading	Rates of duty per pound weight				
	Full	EEC	Common-wealth	ACP/OCT	Republic of Ireland
2. Other	£ 7·7298 plus 0·2540 UA	£ 7·7298	£ 7·7128 plus 0·2540 UA	£ 7·7110	£ 7·7128
B. Other:					
I. Containing 10% or more by weight of moisture:					
a) Of a value less than 121·8 UA per 100 Kg ...	7·6870 plus 0·1016 UA	7·6870	7·6716 plus 0·1016 UA	7·6700	7·6716
b) Of a value of 121·8 UA or more per 100 Kg but less than 143·4 UA per 100 Kg	7·6870 plus 18·4%	7·6870	7·6716 plus 18·4%	7·6700	7·6716
c) Of a value of 143·4 UA or more per 100 Kg ...	7·6870 plus 0·1197 UA	7·6870	7·6716 plus 0·1197 UA	7·6700	7·6716
II. Containing less than 10% by weight of moisture:					
a) Of a value less than 121·8 UA per 100 Kg ...	7·7298 plus 0·1016 UA	7·7298	7·7128 plus 0·1016 UA	7·7110	7·7128
b) Of a value of 121·8 UA or more per 100 Kg but less than 143·4 UA per 100 Kg	7·7298 plus 18·4%	7·7298	7·7128 plus 18·4%	7·7110	7·7128
c) Of a value of 143·4 UA or more per 100 Kg ...	7·7298 plus 0·1197 UA	7·7298	7·7128 plus 0·1197 UA	7·7110	7·7128

SCHEDULE 1
TABLE 2 (RATES OF CUSTOMS DUTY)
TOBACCO OF HEADING 24.02

Description of tobacco, including subheading	Rates of duty per pound weight					Republic of Ireland Denmark ACP/OCT
	Full	EEC	Common-wealth	FTA	£	
Manufactured; extracts and essences:						
A. Cigarettes	£ 7-8552 plus 72% 8-0810 plus 41.6%	£ 7-8552 8-0810	£ 7-8315 plus 72% 8-0515 plus 41.6%	£ 7-8115 plus 72% 8-0515 plus 41.6%	£ 7-8115 8-0515	7-8115 8-0515
B. Cigars						
C. Smoking tobacco:						
I. Cavendish or negrohead:						
a) Manufactured in bond	7-8020 plus 93.6% 7-8904	7-8020 7-8904	7-7825 plus 93.6% 7-8680 plus 93.6% 7-7630 plus 93.6%	7-8020 plus 93.6% 7-8680 plus 93.6% 7-7550 plus 93.6%	7-8020 7-8680 7-7550	7-7825 7-8680 7-7550
b) Other	7-7825 plus 93.6%	7-7825	7-7630 plus 93.6%	7-7550 plus 93.6%	7-7550	7-7550
II. Other	7-7825 plus 52% 7-8276 plus 52%	7-7825 7-8276	7-7630 plus 52% 7-8072 plus 52%	7-7550 plus 52% 7-8050 plus 52%	7-7550 7-8050	7-7550 7-8050
D. Chewing tobacco and snuff:						
I. Chewing tobacco	7-8276 plus 20.8% 7-7825 plus 20.8%	7-8276 7-7825	7-8072 plus 20.8% 7-7630 plus 20.8%	7-8050 plus 20.8% 7-7550 plus 20.8%	7-8050 7-7550	7-8050 7-7550
II. Snuff						
E. Other, including agglomerated tobacco in the form of sheets or strip:						
I. Snuff work (including tobacco dust or powder and ground tobacco)	7-8276 plus 20.8% 7-7825 plus 20.8%	7-8276 7-7825	7-8072 plus 20.8% 7-7630 plus 20.8%	7-8050 plus 20.8% 7-7550 plus 20.8%	7-8050 7-7550	7-8050 7-7550
II. Other manufactured tobacco						

(Articles 3, 5 and 6)

SCHEDULE 2

(RATES OF CUSTOMS DUTY)
TOBACCO OF HEADING 24.02

AGREEMENT RATES, CYPRUS AND EGYPT

Subheading of heading 24.02	Rates of duty per pound weight	
	Cyprus	Egypt
	£	£
A.	7·8246 plus 21·6%	7·8312 plus 32·4%
B.	8·0604 plus 12·48%	8·0648 plus 18·72%
C.I.a)	7·7884 plus 28·08%	7·7913 plus 42·12%
C.I.b)	7·8747 plus 28·08%	7·8781 plus 42·12%
C.II.	7·7633 plus 28·08%	7·7674 plus 42·12%
D.I.	7·7633 plus 15·6%	7·7674 plus 23·4%
D.II.	7·8118 plus 15·6%	7·8152 plus 23·4%
E.I.	7·8118 plus 6·24%	7·8152 plus 9·36%
E.II.	7·7633 plus 6·24%	7·7674 plus 9·36%

(Articles 3, 5, 7 and 8)

SCHEDULE 3

(STANDSTILL RATES OF CUSTOMS DUTY)

Description of tobacco	Heading	Rates of duty per pound weight	
		Full standstill	Common-wealth standstill
		£	£
1. Unmanufactured:	24.01		
Containing 10 per cent or more by weight of moisture		7·7550	7·6780
Other		7·8050	7·7200
2. Manufactured, viz.:	24.02		
Cigars		8·1990	8·0515
Cigarettes		8·0300	7·9115
Cavendish or negrohead:			
Manufactured in bond		7·8800	7·7825
Other		7·9800	7·8680
Other		7·8925	7·7950
3. Snuff and snuff work (including tobacco dust or powder and ground tobacco)		7·9180	7·8160

(Article 3)

SCHEDULE 4
(RATES OF DRAWBACK)

Description of tobacco	Rates of drawback per pound weight in respect of tobacco on which customs duty has been paid at the				
	Full rate	Commonwealth rate	EEC rate	Commonwealth standstill, Republic of Ireland or ACP/OCT rate	Full standstill rate
Cigars	£ 7·9104	£ 7·8950	£ 7·9104	£ 7·8950	£ 7·9720
Cigarettes	7·7434	7·7280	7·7434	7·7280	7·8050
Cut, roll, cake or other manufactured tobacco	7·7314	7·7160	7·7314	7·7160	7·7930
Snuff (not being offal snuff)	7·7564	7·7410	7·7564	7·7410	7·8180
Stalks and tobacco refuse	7·7064	7·6910	7·7064	7·6910	7·7680
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

(Article 4)

AFRICAN, CARIBBEAN AND PACIFIC STATES

The Commonwealth of the Bahamas
Barbados
Republic of Botswana
Republic of Burundi
United Republic of Cameroon
The Central African Republic
Republic of Chad
The People's Republic of the Congo
Republic of Dahomey
The Republic of Equatorial Guinea
Ethiopia
Fiji
Gabonese Republic
The Republic of the Gambia
The Republic of Ghana
Grenada
The Republic of Guinea
Guinea Bissau
The Republic of Guyana
Republic of the Ivory Coast
Jamaica
The Republic of Kenya
The Kingdom of Lesotho
The Republic of Liberia
Malagasy Republic
Malawi
Republic of Mali
Islamic Republic of Mauritania
Mauritius
Republic of Niger
Federal Republic of Nigeria
Republic of Rwanda
Republic of Senegal
The Republic of Sierra Leone
Somali Democratic Republic
The Democratic Republic of Sudan
The Kingdom of Swaziland
The United Republic of Tanzania
Republic of Togo
The Kingdom of Tonga
Trinidad and Tobago
The Republic of Uganda
Republic of Upper Volta
The Independent State of Western Samoa
The Republic of Zaire
Zambia

THE OVERSEAS COUNTRIES AND TERRITORIES

Anglo-French Condominium of the New Hebrides
Belize
British Antarctic Territory
British Indian Ocean Territory
British Virgin Islands
Brunei
Cayman Islands

Comoro Archipelago
 Falkland Islands and Dependencies
 French Polynesia
 French Southern and Antarctic Territories
 Gilbert Islands
 Montserrat
 Netherlands Antilles (Aruba, Bonaire, Curacao and St. Maarten, Saba, St. Eustatius)
 New Caledonia and Dependencies
 Pitcairn
 St. Helena and Dependencies
 St. Pierre and Miquelon
 The Seychelles
 Solomon Islands
 Surinam
 Territory of the Afars and Issas
 Turks & Caicos Islands
 Tuvalu
 Wallis and Futuna Islands
 West Indies Associated States: Antigua; Dominica; St. Lucia; St. Vincent; St. Christopher, Nevis and Anguilla

(Article 10)

SCHEDULE 6

ORDERS REVOKED

Order	Reference
The Customs Duties and Drawbacks (Revenue Duties) (Algeria, Cyprus, Egypt, Morocco, Tunisia and Turkey) Order 1973.	S.I. 1973/1947 (1973 III, p. 6742).
The Customs Duties and Drawbacks (Revenue, including Hydrocarbon Oil, Duties) (Miscellaneous Amendments) Order 1973.	S.I. 1973/2085 (1973 III, p. 7200).
The Customs Duties and Drawbacks (Revenue, including Hydrocarbon Oil, Duties) (Turkey) Order 1973.	S.I. 1973/2086 (1973 III, p. 7203).
The Hydrocarbon Oil (Customs Duties) Amendment Order 1974.	S.I. 1974/1105 (1974 II, p. 4040).
The Customs Duties and Drawbacks (Revenue Duties) (General) Order 1974.	S.I. 1974/2036 (1974 III, p. 7903).
The Customs Duties and Drawbacks (Revenue Duties) (Greece) Order 1975.	S.I. 1975/976 (1975 II, p. 3391).
The Customs Duties and Drawbacks (Revenue Duties) (Israel) Order 1975.	S.I. 1975/1004 (1975 II, p. 3467).
The Customs Duties and Drawbacks (Revenue Duties) (African, Caribbean and Pacific States) Order 1975.	S.I. 1975/1062 (1975 II, p. 3708).
The Customs Duties and Drawbacks (Revenue Duties) (The Overseas Countries and Territories) Order 1975.	S.I. 1975/1267 (1975 II, p. 4289).

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into operation on 1st January 1976, implements in relation to the customs revenue duties on tobacco obligations of the United Kingdom under:

- (a) the Treaty of Accession to the European Economic Community;
- (b) Agreements between the EEC and certain Mediterranean countries (Cyprus, Egypt, Greece, Israel and Turkey);
- (c) EEC Regulations which bring into effect the trade provisions of the Lomé Convention between the EEC and various African, Caribbean and Pacific States; and
- (d) EEC Regulations relating to trade between the EEC and its member states' dependent Overseas Countries and Territories.

It provides for a continuation of the transitional tariff movements affecting the protective elements in the tobacco duties. Also, pending the conclusion, or entry into force, of agreements between the enlarged Community and certain Mediterranean countries, it prevents the charging of higher protective elements in the tobacco duties than those prevailing in 1973.

2. In the case of the full rates of duty the Order continues the transitional tariff moves towards the duties of the Common Customs Tariff (CCT). In general, it reduces to 1/5th the difference between the protective elements applied in the United Kingdom at 1st January 1972 and the duties in the CCT (Articles 3 and 4).

3. It further reduces, to 1/5th of the pre-accession level, the protective elements in the duties in trade between the UK and other Member States of the EEC (Articles 3 and 4).

4. Where there has been entitlement to Commonwealth preference or EFTA treatment, it continues the transitional tariff moves, reducing to 1/5th the difference between any protective elements in the pre-accession UK duties and the duties in the CCT (Articles 3 and 4).

5. It maintains the pre-accession duty treatment for Denmark and the Republic of Ireland (Articles 3 and 4).

6. It provides protective free duty treatment for tobacco of the African, Caribbean and Pacific States and the Overseas Countries and Territories which are listed in Schedule 5 (Articles 3 and 4).

7. For tobacco of Greece it reduces the protective elements in the duties to those applicable to imports from EEC countries (Articles 3 and 4).

8. In the case of manufactured tobacco of Israel, it reduces the protective elements in the duties to those applicable to imports from EEC countries (Articles 3 and 4).

9. It maintains the abolition of the protective elements in the duties on manufactured tobacco of Turkey and for unmanufactured tobacco reduces the duties to the levels applicable to imports from EEC countries (Articles 3 and 4).

10. For tobacco of Cyprus it provides that the duty treatment applicable before the Protocol extending the Agreement to the United Kingdom came into force may be retained if this would result in rates of duty lower than those otherwise provided for under this Order. It also provides special reduced rates (not less than the EEC rates) for manufactured tobacco (Articles 3 and 5).

11. In the case of manufactured tobacco of Egypt which satisfies the origin conditions of the Agreement it reduces by 55 per cent the protective element in the duties, subject to such rates not being lower than the EEC rates (Articles 3 and 6).

12. For Papua New Guinea and Malta it maintains pre-accession duty treatment, where this would result in a rate of tobacco duty lower than that otherwise provided for in this Order (Articles 3 and 7).

13. In the case of Algeria and Lebanon it prevents the charging of the protective elements in the tobacco duties at levels higher than those prevailing in 1973 pending the conclusion, or entry into force, of agreements between the enlarged EEC and those countries (Articles 3 and 8).

14. For tobacco of the Channel Islands it further reduces, to 1/5th of the pre-accession level, any protective element in the tobacco duties (Articles 3 and 9).

15. Schedules 1 to 3 set out the rates of duty, and Schedule 4 sets out the corresponding rates of drawback, which apply by virtue of Articles 3 to 9 of the Order.

16. Subject to a provision which preserves the power of the Commissioners of Customs and Excise to repay any additional duty on hydrocarbon oil imported before 1st January 1976 where that oil is, or goods made with or from it are, to be exported, it revokes previous Treasury Orders affecting revenue duties and drawbacks (Article 10 and Schedule 6).

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