

1975 No. 2095

CUSTOMS AND EXCISE

The Customs Duties and Drawbacks (Tobacco) Order 1975

<i>Made - - - -</i>	<i>10th December 1975</i>
<i>Laid before the House of Commons - -</i>	<i>11th December 1975</i>
<i>Coming into Operation</i>	<i>1st January 1976</i>

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

(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.

2. The Customs Duties and Drawbacks (Tobacco and other Revenue Duties) Order 1975(c) shall be amended by:—

- (a) substituting in Article 3(1) for the figure “2” the figure “3”; and
- (b) inserting in Article 8 after the word “Algeria” the punctuation and word “, Spain”.

Donald R. Coleman,

M. Cocks,

Two of the Lords Commissioners
of Her Majesty's Treasury.

10th December 1975.

(a) 1973 c. 51.

(b) 1889 c. 63.

(c) S.I. 1975/1943 (1975 III, p. 7220).

EXPLANATORY NOTE

(This Note is not part of the Order.)

1. This Order, which comes into force on 1st January 1976, amends the Customs Duties and Drawbacks (Tobacco and other Revenue Duties) Order 1975 which establishes the rates of customs revenue duties and drawbacks on tobacco from 1st January 1976.
2. This Order corrects a typographical error in Article 3(1) of the Order mentioned in paragraph 1 above.
3. For tobacco of Spain, this Order maintains the protective elements in the tobacco duties at the same levels as those in 1973, pending the conclusion and entry into force of a new agreement between that country and the enlarged EEC.

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