STATUTORY INSTRUMENTS

1988 No. 1

The Origin of Goods (Petroleum Products) Regulations 1988

- 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(1).
- 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(2), 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,
 - (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—

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

^{(2) 1972} c. 68.

- (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(3) are hereby revoked, so far as still in force(4).
 - (2) The Origin of Goods (Petroleum Products) Regulations 1987(5) are hereby revoked.

Alan Clark
Minister of Trade,
Department of Trade and Industry

4th January 1988

⁽³⁾ S.I.1977/972.

⁽⁴⁾ 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).

⁽⁵⁾ S.I. 1987/2107.