STATUTORY INSTRUMENTS

1968 No. 1223

CUSTOMS AND EXCISE

The Origin of Goods (Republic of Ireland) (Amendment No. 2) Regulations 1968

Made - - - -	31*st July* 1968
Laid before the House of Commons - -	7*th August* 1968
Coming into Operation	8*th August* 1968

The Board of Trade, in pursuance of the powers conferred upon them by section 12(2) of the Import Duties Act 1958(a), as it has effect by virtue of section 7 of the Finance Act 1966(b), hereby make the following Regulations:—

1. The Origin of Goods (Republic of Ireland) Regulations 1966(c), as amended (d), shall have effect as if:—

(1) in regulation 1, after the words "the Import Duties Act 1958" there were inserted the words "and section 3 of the Finance Act 1968(e)";

(2) the entries set out in Schedule 1 hereto were included in Part I of Schedule 1 thereto;

(3) the entry set out in Schedule 2 hereto were included in Schedule 2 thereto.

2. The Interpretation Act 1889(f) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3. These Regulations may be cited as the Origin of Goods (Republic of Ireland) (Amendment No. 2) Regulations 1968 and shall come into operation on 8th August 1968.

31st July 1968.

Edmund Dell,
Minister of State,
Board of Trade.

(a) 6 & 7 Eliz. 2 c. 6. (b) 1966 c. 18.
(c) S.I. 1966/667 (1966 II, p. 1463).
(d) The relevant amending Regulations are S.I. 1966/1098 (1966 III, p. 2699).
(e) 1968 c. 44. (f) 1889 c. 63.

SCHEDULE 1

Entries to be included in Part I of Schedule 1 to S.I. 1966 No. 667

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts.
ex 22.07	Other fermented beverages (for example, cider, perry and mead), the following:— Wine
ex 36.05 36.06	Matches (including Bengal matches)
ex 98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters and parts thereof, excluding flints and wicks:— Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise, and parts thereof, the following:— Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters) Other portable lighters complete or incomplete (including bodies).

SCHEDULE 2

Entry to be included in Schedule 2 to S.I. 1966 No. 667

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying process*
24.02	Manufactured tobacco, tobacco extracts and essences	Manufacture from materials not falling in 24.02

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

In conformity with the provisions of the Agreement establishing a Free Trade Area between the United Kingdom and the Republic of Ireland, the protective element in revenue duties on goods of the Republic of Ireland is removed by section 3 of the Finance Act 1968. These Regulations amend the Origin of Goods (Republic of Ireland) Regulations 1966 by laying down conditions which goods subject to such duties and manufactured in the Republic of Ireland must satisfy in order to qualify as goods of that country.