



**AN BILLE d'FHORCHUR DLEACHTANNA (ORDUITHE A
DHAINGNIU), 1968**
**IMPOSITION OF DUTIES (CONFIRMATION OF ORDERS)
BILL, 1968**

EXPLANATORY MEMORANDUM

The purpose of this Bill is to confirm the undermentioned Orders, made under the Imposition of Duties Act, 1957, and the Finance Act, 1962, during the year ended 31st December, 1967.

(1) *Imposition of Duties (No. 161) (Pneumatic Tyres) Order, 1967.*

This Order, which came into operation on 27th May, 1967, increased the minimum specific customs duty on pneumatic tyres for certain mechanically propelled vehicles imported from countries other than the United Kingdom from 12/6d each to £3 each. There is a provision which allows for the issue of licences remitting this duty. There is a quota on imports of these tyres from the United Kingdom but this country's obligations under GATT do not allow the imposition of quota restrictions on tyres from countries other than the United Kingdom.

(2) *Imposition of Duties (No. 162) (Lawn-Mowers) Order, 1967.*

This Order, which came into operation on 6th June, 1967, provided for the substitution of an ordinary licensing provision for the restricted licensing provision attached to the duty on manually operated lawn-mowers. Lawn-mowers are not now manufactured in this country and the restricted licensing provision did not permit the issue of duty-free licences for the importation of these goods.

(3) *Imposition of Duties (No. 164) (Customs Duties and Form of Customs Tariff) Order, 1967.*

In accordance with the Anglo-Irish Free Trade Area Agreement, this Order, which came into operation on 1st July, 1967, provided for the second reduction of 10% in the base rates of protective duties on goods of United Kingdom origin, other than the goods excluded from the scope of the Agreement. The Order also provided for the second reduction of 10% in the protective element in revenue duties on certain United Kingdom goods, and maintained the special tariff concessions in favour of goods of Northern Ireland origin. In addition, the Order exempted from revenue duty cameras which are designed solely for medical or surgical purposes, and it made minor editorial changes in the form of customs tariff to take account of amendments to the Brussels Nomenclature which had been made by the Customs Co-operation Council.

(4) *Imposition of Duties (No. 165) (Customs Duties and Form of Customs Tariff) Order, 1967.*

This Order, which came into operation on 30th November, 1967, made provision for certain duty concessions on imports of completely knocked down and fully built-up motor vehicles, in accordance with the scheme for the motor assembly industry generally, agreed with the manufacturers and assemblers of

British motor vehicles. The purpose of this scheme is to ensure the continuation of the Irish motor assembly industry, at its present level at least, on a long-term basis.

5) *Imposition of Duties (No. 166) (Customs Duties and Form of Customs Tariff) Order, 1967.*

This Order, which came into operation on 1st January, 1968, implemented certain tariff concessions arising from the Government's accession to the General Agreement on Tariffs and Trade (GATT). The Order also eliminated the duties on lignite and coke. These duties had no protective effect. In addition, the Order provided for the attachment to a number of duties of the licensing provision appropriate to ordinary protective duties. The duties affected were the minor revenue duties on certain sugar articles, starch and dextrin, bottles and jars, and unprinted paper, which were no longer required for revenue purposes but had a protective effect, and some duties which had a restricted licensing provision. The restricted licensing provision prevented the issue of a duty-free licence except for goods intended for use in a process of manufacture or for the equipment of an industrial undertaking. The attachment of ordinary licensing provisions to these two groups of duties resulted in no loss of protection, since licences are only granted for goods which are not manufactured in this country, and no significant loss of revenue was envisaged.

*An Roinn Tionscail agus Tráchtála,
Nollaig, 1968.*