

Guernsey

Statutory Instrument

1960 No. 22

The European Free Trade Association (Origin of
Goods) (Guernsey) Regulations,
1960.

THE STATES BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon them by subsection (1) of section two of the European Free Trade Association (Guernsey) Law, 1960, hereby make the following Regulations:-

Application.

1. These Regulations shall apply for determining the eligibility of goods imported into the Bailiwick for any Convention rate of duty (whether chargeable on the goods as such or in respect of any article contained in them as a part or ingredient) by reason of their having been grown, produced or manufactured in, and consigned from a place in, the Convention area (hereinafter called "the area"); and goods shall not be treated for that purpose as grown, produced or manufactured in, and as consigned from a place in, the area unless the appropriate requirements of these Regulations are fulfilled in relation thereto.

Goods to be treated as grown, produced or manufactured within Convention area.

2. (1) Subject to the following provisions of these Regulations, goods shall be treated as grown, produced or manufactured in the area if -
 - (a) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in the area; or
 - (b) in the case of goods specified in column 1 of the First or Second Schedule to these Regulations, they have undergone in the area the relevant qualifying process correspondingly specified in column 2 of that Schedule; or
 - (c) in the case of goods other than those specified in column 1 of the said Second Schedule, they have undergone any operation or process of production or manufacture in the area and the value of materials imported into the area and used in the production or manufacture of the goods does not exceed 50 per cent. of the export price of those goods.
- (2) For the purposes of subparagraph (a) or subparagraph (c) of paragraph (1) of this Regulation, in ascertaining whether goods have undergone any operation or process of production or manufacture in the area, no account shall be taken of any of the following -

- (a) packing, wheresoever the materials used in that operation or process have been grown, produced or manufactured,
- (b) splitting up into lots,
- (c) sorting or grading,
- (d) marking,
- (e) putting up into sets.

(3) The requirements set out in subparagraph (a) of paragraph (1) of this Regulation shall be deemed to be fulfilled as respects goods of any of the following descriptions, that is to say -

- (a) used articles of any description, being such articles collected and last used as articles of that description in the area and in a state fit only for the recovery of materials therefrom;
- (b) scrap or waste resulting from the carrying on in the area of any operation or process of manufacture;
- (c) goods produced or manufactured in the area exclusively from materials as respects which, had they been imported into the Bailiwick in the state in which they were used as such materials, the requirements set out in subparagraph (a) of paragraph (1) of this Regulation would by virtue of the foregoing provisions of this paragraph be deemed to have been fulfilled.

Materials:
Determination
of Origin.

3. (1) In determining for the purposes of subparagraph (a) of paragraph (1) of Regulation two where any goods were grown, produced or manufactured, any materials of the following descriptions (wheresoever grown, produced or manufactured) used in their production or manufacture shall be deemed to be materials grown, produced or manufactured in the area, that is to say -

- (a) materials described in the Third Schedule hereto used in the state so described;
- (b) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail.

(2) In determining for the purposes of subparagraph (c) of paragraph (1) of Regulation two where any goods were grown, produced or manufactured, any materials of the following descriptions (whether or not imported into the area or containing any element so imported) used in their production or manufacture shall be deemed to be materials not imported into the area and containing no element so imported, that is to say -

- (a) materials described in subparagraphs (a) and (b) of paragraph (1) of this Regulation;
- (b) materials which, had they been imported into the Bailiwick in the state in which they were used in the production or manufacture of those goods, would have fallen to be treated under the provisions of subparagraph (a) or subparagraph (b) of paragraph (1) of Regulation two as grown, produced or manufactured in the area.

(3) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the area or contain any element so imported those materials shall be deemed to have been so imported.

Materials:
Determination
of Value.

4. (1) Whichever is appropriate of the following provisions of this Regulation shall have effect for determining the value of any materials imported into the area and used in the production or manufacture of any goods.

(2) Subject to the provisions of paragraph (4) of this Regulation, the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say -

- (a) the amount equivalent to the value attributed to those materials, on their last clearance for home use or for temporary admission, by the customs authorities of the state in whose territory they were used in the production or manufacture of the goods concerned, less that part of the cost of transport through the territory of any other state or states in the area which has been taken into account in arriving at the value attributed as aforesaid; and
- (b) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance and freight on those materials (other than the cost of transport in the area).

(3) Subject to the provisions of paragraph (4) of this Regulation, where it cannot be determined in accordance with paragraph (2) of this Regulation, the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in the territory of that state in the area in which they were used in the production or manufacture of the goods concerned.

(4) Where, in determining the value of any materials under this Regulation, it appears to the Board -

- (a) on a determination in accordance with paragraph (2) of this Regulation, that the value attributed to those materials at the relevant time by any customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other, or
- (b) on a determination in accordance with paragraph (3) of this Regulation, that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed or, as the case may be, the purchase price so taken there shall be substituted the amount which, in the opinion of the Board, would have been paid on a sale of those materials at the relevant time in the open market between buyer and seller independent of each other.

Mixtures.

5. (1) Notwithstanding the provisions of Regulation two, goods of any description shall be treated as not grown, produced or manufactured in the area if, being a mixture to which this Regulation applies, any of the constituents admixed, on being separately imported into the Bailiwick, would fall to be treated under these Regulations as goods not grown, produced or manufactured in the area.

(2) This Regulation applies to any mixture, not being a group, set or assembly of separable articles, resulting from the admixing together of goods of the same description whose characteristics are not essentially different, being a mixture having, as such, characteristics not essentially different from those of each of the constituents.

- Consignment. 6. ~~Goods shall be treated as consigned from a place in the area if they are shown to the satisfaction of the Board to have been consigned direct to the British Islands from such a place.~~
- Natural Produce of the Sea. 7. (1) In determining for the purposes of these Regulations where natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured, anything done by or on board of a ship belonging to a country shall be treated as done in that country and any such produce of the sea or goods produced or manufactured therefrom at sea, if brought direct to the British Islands are to be deemed to be consigned from that country.
- (2) For the purposes of this Regulation a registered ship shall be deemed to belong to the country in which it is registered.
- Application of English Schedules. 8. The First, Second and Third Schedules to the United Kingdom Regulations, as amended from time to time, shall constitute the First, Second and Third Schedules to these Regulations respectively and any references in these Regulations to the First, Second and Third Schedules to these Regulations shall mean references to the First, Second or Third Schedules to the United Kingdom Regulations respectively.
- Interpretation. 9. (1) In these Regulations "export price", in relation to any goods, means the amount equal to the value which would be attributed to those goods if any customs duty were chargeable thereon by reference to their value, less the amount equal to any costs, charges and expenses incurred in relation to the goods after leaving the port or place of export in the territory from which they were consigned to the Bailiwick which have been included in the value attributed as aforesaid.
- (2) In these Regulations, any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and any reference to materials, except in subparagraph (a) of paragraph (3) of Regulation two, includes a reference to any products, parts or components used in the production of goods.
- (3) In interpreting and applying the Schedules to these Regulations -
- (a) any description of goods or materials specified in column 1 or column 2 of those Schedules is to be taken to comprise all goods or materials which would be classified under a description in the same terms in the relevant heading in the Customs Tariff, 1959;
- (b) the introductory notes and footnotes forming part of those Schedules shall have effect;
- (c) any reference in those Schedules to goods or materials of area origin shall be construed as a reference to goods or materials, as the case may be, which are to be treated under these Regulations as grown, produced or manufactured in the area.
- (4) For the purpose of these Regulations the following expressions shall have the meanings hereby respectively assigned to them:-
- "Customs Tariff, ~~1955~~" means the form of customs tariff set out in the first column of the Second Schedule to the ~~1955~~ Import Duties (Bailiwick of Guernsey) (No. ~~14~~) Order, 1959;

"the United Kingdom Regulations" means the European Free Trade Association (Origin of Goods) Regulations, 1960, made by the Board of Trade in pursuance of the powers conferred upon them by subsection (1) of section one of the European Free Trade Association Act, 1960.

(5) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of these Regulations as it applies to the interpretation of an enactment in force in the Island of Guernsey.

Citation and
Commencement.

10. These Regulations may be cited as the European Free Trade Association (Origin of Goods) (Guernsey) Regulations, 1960, and shall come into operation on the first day of July, nineteen hundred and sixty.

Dated this twenty eighth day of June, nineteen hundred and sixty.

E. D. Collas
Acting President of the Board of Administration
for and on behalf of the Board.