EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

This Order reduces the rates used for determining the quantities of hydrocarbon oil in respect of which drawback is allowed as respects articles of footwear in Classes 1 and 2 (*a*). Articles of multiple-texture canvas are now classed with those of double-texture instead of with those of single-texture. It also provides for the allowance of drawback in respect of the articles of footwear in Classes 2 (*b*) and 2 (*c*) which have not previously been eligible.

COMMONWEALTH PREFERENCE

1958 No. 1874

The Commonwealth Preference Regulations, 1958

Made - - - -	11*th November*, 1958
Laid before the House of Commons	17*th November*, 1958
Coming into Operation	1*st January*, 1959

The Board of Trade in pursuance of the powers conferred upon them by subsection (2) of section 12 of the Import Duties Act, 1958(a), hereby make the following Regulations:—

Manufacture in the Commonwealth preference area

1.—(1) For the purposes of the provisions of the Import Duties Act, 1958, dealing with Commonwealth preference on customs duties both under that Act and other Acts, goods which have been manufactured in the Commonwealth preference area shall, nonetheless, not be treated as manufactured in that area unless at least the appropriate proportion of the costs of their manufacture is attributable to Commonwealth expenditure, as defined in Regulation 3.

(2) Subject to the provisions of Regulation 4 (which relates to manufactured sugar and tobacco), the appropriate proportion, for the purposes of duties chargeable on any goods either as such or in respect of any article contained in them as a part or ingredient, shall be—

(*a*) in the case of goods falling within a description of goods specified in Part I of the Schedule hereto ...	75 per cent.;
(*b*) in the case of goods not falling within any such description but falling within a description of goods specified in Part II of the Schedule hereto	50 per cent.;
(*c*) in the case of any other goods	25 per cent.

(a) 6 & 7 Eliz. 2. c. 6.

Costs of manufacture

2.—(1) For the purposes of these Regulations, the costs of manufacture of any goods shall be the costs incurred by the manufacturer in relation to those goods before they are dispatched in their finished state and shall include the following items:—

(*a*) the costs to the manufacturer as received into the factory of any materials (including components and unfinished goods) used in the manufacture of the goods, less the amount of any customs or excise duty or any other duty or tax incurred in respect of such materials which is subsequently refunded on the exportation of the goods;

(*b*) the cost of labour directly employed in the manufacture of the goods;

(*c*) the factory overhead costs incurred in relation to the manufacture of the goods in respect of—

(i) rent, rates and taxes, motive power, electricity, gas, fuel, water, lighting and heating;

(ii) factory supervision, including the costs of employing managers, foremen, timekeepers, watchmen and other similar officers and servants of the manufacturer;

(iii) maintenance, repairs and renewals of plant, machinery, tools and factory buildings;

(iv) depreciation of plant, machinery and tools;

(v) interest on capital outlay on the factory buildings and land;

(vi) interest on depreciated value of plant, machinery and tools;

(*d*) the cost of any process carried out in the course of the manufacture of the goods by any independent contractor in performance of a contract with the manufacturer.

(2) In computing the costs of manufacture as aforesaid the following items shall not be included:—

(*a*) the cost of exterior packing;

(*b*) the manufacturer's profit or the profit or remuneration of any trader, broker, exporter or other person dealing with the goods in their finished manufactured state;

(*c*) royalties;

(*d*) the cost of carriage and freight or insurance or any other charges incurred in respect of the goods after their manufacture.

Commonwealth expenditure

3.—(1) Without prejudice to the provisions of paragraph (2) of this Regulation, Commonwealth expenditure shall include any costs mentioned in head (*a*), (*b*) or (*c*) of paragraph (1) of Regulation 2 which are incurred in respect of materials grown or produced in the Commonwealth preference area, or in respect of work done or factories situated in that area.

(2) Where any costs mentioned in head (*a*) of paragraph (1) of Regulation 2 are incurred in respect of materials which have been manufactured or processed in the Commonwealth preference area, Commonwealth expenditure means a proportion of those costs equal to the proportion of Commonwealth expenditure which is shown to the satisfaction of the Commissioners of Customs and Excise to be included in the costs incurred by the manufacturer or processor of those materials in that area.

(3) In relation to any cost mentioned in head (*d*) of paragraph (1) of Regulation 2, Commonwealth expenditure means a proportion of that cost

equal to the proportion of Commonwealth expenditure which is shown to the satisfaction of the Commissioners of Customs and Excise to be included in the costs of *the person* who carried out the process.

Sugar and tobacco

4. In the case of refined sugar, extracts from sugar, molasses, and manufactured tobacco, while there is in force in respect of such goods a direction given by the Board of Trade under subsection (2) of section 8 of the Finance Act, 1919(**a**), providing that a preferential rate of duty shall be charged only upon such proportion of the goods as corresponds to the proportion of dutiable material used in their manufacture shown to the satisfaction of the Commissioners of Customs and Excise to have been grown or produced in the Commonwealth preference area, the appropriate proportion under paragraph (1) of Regulation 1 shall be 5 per cent.

Miscellaneous

5.—(1) Any goods falling within a description of goods set out in a Part of the Schedule hereto shall for the purpose of these Regulations be treated as within that description, notwithstanding that for the purpose of any duty of customs chargeable on the importation thereof such goods are treated as falling within some other description of goods.

(2) Where a number of separate articles are included in one parcel or shipment, each and every article shall be treated separately for the purpose of calculating the proportion of the costs of manufacture thereof attributable to Commonwealth expenditure.

Interpretation

6.—(1) In these Regulations—

(*a*) " factory ", in relation to any goods, means the place where the goods were manufactured ; and

(*b*) references to goods include references to any containers or other forms of interior packing in which the goods are packed, being containers or packing of a type ordinarily sold with similar goods when they are sold retail.

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

Citation and commencement

7. These Regulations may be cited as the Commonwealth Preference Regulations, 1958, and shall come into operation on the 1st day of January, 1959.

Dated this 11th day of November, 1958.

David Eccles,
President of the Board of Trade.

SCHEDULE

PART I

Optical glass and optical elements, whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.

(a) 9 & 10 Geo. 5. c. 32. (b) 52 & 53 Vict. c. 63.

PART II

Pottery and all other clay products.

Glass and glassware:—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Furniture made wholly or mainly of metal, of the following descriptions:—

(i) Tables, bedsteads, wire mattresses, stands, desks and counters.

(ii) Chairs, stools and seats.

(iii) Bookcases and bookshelves.

(iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.

(v) Shelving, storage bins and storage racks.

(vi) Office letter racks and letter trays.

(vii) Lockers.

(viii) Parts of any of the above-mentioned articles.

Hollow-ware of iron or steel (including tinned plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions:—

(i) Tubes, pipes and pipe and tube fittings of all kinds.

(ii) Railway and tramway construction material of all kinds.

(iii) Springs.

(iv) Wire, wire netting, wire nails and cable and rope (except insulated telephone and telegraph cables).

(v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.

(vi) Rivets and washers.

(vii) Bolts and nuts.

(viii) Anchors and grapnels and parts thereof, chains and ships' cables.

(ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.

(x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of those metals:—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Cutlery:—

(i) Knives with one or more blades made wholly or partly of steel or iron.

(ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.

(iii) Razors, including safety-razors and blades therefor.

(iv) Hair clippers.

(v) Carving forks.

(vi) Knife sharpeners, wholly or partly of steel.

(vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles and pins.

Implements and tools and parts thereof, other than handles of hickory.

Unexposed sensitised photographic paper, cloth, plates and film and spools therefor.

Electrical goods including:—

Electric wires and cables, insulated.

Telegraph and telephone apparatus.

Wireless apparatus.

Electric carbons other than graphitized carbon electrodes.

Electric lighting appliances and fittings.

Batteries and accumulators.

Electric bell apparatus.

Electric cooking and heating apparatus.

Electric meters.

Parts of, and accessories to, the above.

Machinery and parts thereof (including ball bearings, roller bearings and parts thereof).

Twine of the following description:—

Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following:—Natural dyes; synthetic organic dyestuffs, colours and colouring matters; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).

Arms and ammunition:—

(i) Sporting guns, sporting rifles and sporting carbines and parts thereof.

(ii) Military rifles and military carbines and parts thereof.

(iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.

(iv) Air guns and air rifles and air pistols and parts thereof.

(v) Revolvers and pistols and parts thereof.

(vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions:—

Toilet soap.

Tooth paste or powder and liquid preparations for dental purposes and mouth washes.

Toilet paste or powder.

Toilet cream.
Hair dyes.
Scented sachets.
Lipstick, rouge and grease paint.
Preparations for use in manicure or chiropody.
Preparations for use on the hair, face or body.
Bath salts and essences.
Smelling salts.
Prepared fuller's earth.

Toilet requisites of the following descriptions:—
Powder bowls or boxes and powder puffs.
Nail polishers.
Nail clippers, nail cleaners and nail files.
Denture bowls.
Manicure sets.
Parts of the above articles.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Machinery belting (including conveyor and elevator bands).

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Toys of all kinds and parts thereof of whatever material composed.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.

Hair combs.

Iron or steel guides, T section, of a description commonly used for lifts or elevators.

Manufactures wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camel's hair), hemp of all kinds, flax or jute, of the following descriptions (but excluding coir, rush, grass, raffia, straw or reed mats and matting):—

Carpets, carpeting, floor rugs, floor mats and matting.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of reproducing music).

Clocks and clock cases.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

Hosiery latch needles.

Unexposed sensitised cinematograph film.

Arc lamp carbons and amorphous carbon electrodes.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations lay down the conditions in which goods manufactured in the Commonwealth preference area qualify for Commonwealth preference. The conditions are that such goods are not to be treated as manufactured in the area for preference purposes unless the appropriate proportion of their costs of manufacture is attributable to work done or materials grown or produced in the area. This applies for the purposes of both protective and revenue duties.

The Regulations will come into operation on 1st January, 1959, with the new tariff introduced under the Import Duties Act, 1958. They will then replace the current Regulations relating to Imperial preference (The Import Duties (Imperial Preference) Regulations, 1957—S.I. 1957/1472). The new system for Commonwealth preference does not differ in substance from the current system for Imperial preference.

1958 No. 2130

The Coffee (Commonwealth Preference) Order, 1958

Made - - - -	16*th December*, 1958
Laid before the House of Commons	19*th December*, 1958
Coming into Operation	1*st January*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (10) of section two of and paragraph 3 of the First Schedule to the Import Duties Act, 1958(**a**), and of all other powers enabling them in that behalf, hereby make the following Order :—

1. In the case of coffee, not kiln-dried, roasted or ground, the preferential rate of duty under section eight of the Finance Act, 1919(**b**), for goods qualifying for Commonwealth preference shall be a rate representing the full rate of duty reduced by nine shillings and four pence per hundredweight.

2.—(1) This Order may be cited as the Coffee (Commonwealth Preference) Order, 1958.

(2) This Order shall come into operation on the first day of January, nineteen hundred and fifty-nine.

Dated this sixteenth day of December, 1958.

Martin Redmayne,
P. E. O. Bryan,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 6 & 7 Eliz. 2. c. 6. (**b**) 9 & 10 Geo. 5. c. 32.