4. These Regulations may be cited as the Process (Temporary Importation) Regulations, 1958, and shall come into operation on the first day of January, 1959.

Dated this 1st day of October, 1958.

A. D. Owen,
Deputy Chairman and
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

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

These Regulations, made under section forty of the Customs and Excise Act, 1952, provide for the temporary importation, without payment of duty chargeable under the Import Duties Act, 1958, or of purchase tax, of certain goods for processing and re-export. The Regulations replace similar provisions relating to duties chargeable under previous enactments and to purchase tax.

ASCERTAINMENT OF CUSTOMS DUTY

1958 No. 2129

The Composite Goods Order, 1958

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

Whereas the Customs Tariff, 1959, has been prescribed by the Import Duties (General) Order, 1958(a), for use in classifying goods for customs purposes, and the composite goods to which this Order applies require to be classified accordingly:

And whereas it appears to the Treasury on the recommendation of the Commissioners of Customs and Excise that, as regards composite goods of any description specified or indicated in this Order (otherwise than in Part III of the First Schedule hereto) which are chargeable in respect of an article contained in them as a part or ingredient with the respective duties of customs so specified, it is inconvenient, and of no material advantage to the revenue

(a) S.I. 1958/973 (Pt. I, p. 454, of this volume).

or to importers of goods of any such description, to charge duty according to the quantity of the article appearing to be used in the manufacture or preparation of the goods (as provided by subsection (1) of section 259 of the Customs and Excise Act, 1952(a), which section is in this Order referred to as " the principal section ") :

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by the Second Schedule to the Finance Act, 1957(b), hereby make the following Order: —

Sugar duty

1.—(1) For the purposes of this Order sugar, molasses and glucose shall, except where the context otherwise requires, be treated as different types of the same article (in this Order called " sweetening matter ") and the duties of customs chargeable thereon as different heads of the same duty (in this Order called " sugar duty ").

(2) In the case of composite goods of any description specified or indicated in the second column of Part I of the First Schedule to this Order, being goods which fall to be classified within the respective tariff headings indicated in relation to them in the first column of the said Part I, sugar duty chargeable under subsection (1) of the principal section in respect of sweetening matter contained in the goods as a part or ingredient of them shall be calculated at the rates specified in the third column or, in the case of goods qualifying for Commonwealth preference, at the preferential rates specified in the fourth column, of the said Part I by reference to the weight, the value or (as the case may be) the quantity of the goods.

(3) For the purposes of sugar duty, flavoured or coloured sugar, molasses or glucose of any description specified in the second column of Part II of the said First Schedule, being goods which fall to be classified in the respective tariff headings indicated in relation to them in the first column of the said Part II, shall be treated as consisting wholly of sugar, molasses or glucose, as the case may be.

(4) (i) All other composite goods, except the goods to which this Article does not apply, shall be treated for the purposes of sugar duty as not containing any sugar, molasses or glucose.

(ii) The goods to which this Article does not apply are goods of the descriptions specified in the second column of Part III of the said First Schedule, being goods which are classified within the respective tariff headings indicated in relation to them in the first column of the said Part III.

Cocoa duty

2.—(1) For the purposes of this Order all derivatives of the cocoa bean shall be treated as different types of the same article (in this Order called " cocoa ") and the duties chargeable thereon as different heads of the same duty (in this Order called " cocoa duty ").

(2) In the case of composite goods of any description specified in the second column of Part I of the Second Schedule to this Order, being goods which fall to be classified within the respective tariff headings indicated in relation to them in the first column of the said Part I, the duty chargeable under subsection (1) of the principal section in respect of cocoa contained in the goods as a part or ingredient of them shall be calculated at the rates specified in the third column or, in the case of goods qualifying for Commonwealth preference, at the preferential rates specified in the fourth column, of the said Part I by reference to the weight or (as the case may be) the value of the goods.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 5 & 6 Eliz. 2. c. 49.

(3) For the purposes of cocoa duty, the goods indicated in Part II of the said Second Schedule, being all goods other than those classified in the tariff headings referred to in the said Part II, shall be treated as not containing any cocoa.

Coffee and Chicory duties

3. For the purposes of the duties of customs chargeable in respect of coffee and chicory, the goods indicated in the Third Schedule to this Order, being all goods other than those classified in the tariff headings referred to in the said Schedule, shall be treated as not containing any coffee or chicory.

Hydrocarbon Oil duty

4.—(1) Any composite goods which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oil shall be treated for the purposes of the duty of customs chargeable thereon as consisting wholly of hydrocarbon oil.

(2) In the case of composite goods which fall to be classified in any of the tariff headings indicated in the first column of the Fourth Schedule to this Order (the general descriptions of which are indicated in the second column of that Schedule), the duty of customs chargeable under subsection (1) of the principal section in respect of hydrocarbon oils contained in the goods as a part or ingredient of them shall be calculated at the rate of five per cent. of the value of the goods.

(3) Save as provided by paragraphs (1) and (2) of this Article, composite goods shall be treated for the purposes of the said duty as not containing any hydrocarbon oil.

General

5. In this Order, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them:—

"composite goods" means goods which contain as a part or ingredient of them any article chargeable with a duty of customs by or under any enactment other than the Import Duties Act, 1958(a);

"tariff heading" means a heading or, where the context so requires, a subheading, of the Customs Tariff, 1959, as defined in paragraph (2) of Article 1 of the Import Duties (General) Order, 1958;

"per cent." means, in relation to any goods, per cent. of the value thereof;

"sweetening matter" means the equivalent in sugar of a polarisation exceeding 99° of any sugar, molasses or glucose contained in any goods as a part or ingredient, and for this purpose—

100 parts by weight of liquid glucose shall be taken to be the equivalent of 48 parts by weight of sweetening matter, and

100 parts by weight of solid glucose or of molasses shall be taken to be the equivalent of 75 parts by weight of sweetening matter;

"hydrocarbon oils" and "light oils" have the same meanings as in section 195 of the Customs and Excise Act, 1952;

"additive" means any substance commonly added in small proportions to hydrocarbon oils for the purpose of improving or modifying their quality or characteristics as fuel or as lubricants.

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

6.—(1) This Order may be cited as the Composite Goods Order, 1958.

(2) The Interpretation Act, 1889(a), applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on the first day of January, 1959.

(4) The Composite Goods Order, 1957(b), and the Composite Goods (Amendment) Order, 1958(c), are hereby revoked.

Dated the sixteenth day of December, 1958.

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

FIRST SCHEDULE

PART I

RATES OF SUGAR DUTY

Goods chargeable with sugar duty at specified rates in respect of sugar, molasses or glucose contained in them as a part or ingredient.

Tariff heading	Goods	Rates of sugar duty	
		Full	Preferential
		per cwt. s. d.	per cwt. s. d.
04.02 ...	Milk and cream, preserved, concentrated or sweetened:—		
	containing not more than 10% by weight of added sweetening matter	1 2	– 7
	containing more than 10%, but not more than 50%, by weight of added sweetening matter	5 2	2 7
17.02 (D) & 17.05 (D)	Syrups containing sucrose sugar, whether or not flavoured or coloured, but not including fruit juices containing added sugar in any proportion:—		
	containing 70% or more by weight of sweetening matter	7 5	3 8½
	containing less than 70%, and more than 50%, by weight of sweetening matter ...	5 4	2 8
	containing not more than 50% by weight of sweetening matter	2 7	1 3½
17.02 (F) ...	Caramel:—		
	Solid	11 8	5 10
	Liquid	8 2	4 1
17.04 ...	Sugar confectionery, not containing cocoa ...	9 6	4 9
18.06 (D) ...	Chocolate and other food preparations containing cocoa (but not being chocolate milk crumb, chocolate couverture not prepared for retail sale, or sweetened cocoa powder)	6 9	3 4½

(a) 52 & 53 Vict. c. 63. (b) S.I. 1957/1493 (1957 I, p. 541). (c) S.I. 1958/1448.

Tariff heading	Goods	Rates of sugar duty	
		Full	Preferential
		per cent.	per cent.
19.08 (A) ...	Pastry, biscuits, cakes and other fine bakers' wares:—		
	Biscuits	2½	1¼
	Other	1½	¾
20.01 (B) ...	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, containing added sweetening matter	3½	1¾
20.03 ...	Fruit preserved by freezing, containing added sugar	1¼	⅝
		per cwt. s. d.	per cwt. s. d.
20.04 ...	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised) ...	7 8	3 10
20.05 (B) ...	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, containing added sweetening matter ...	7 4	3 8
		per cent.	per cent.
20.06 (A) & (B)	Fruit otherwise prepared or preserved, containing added sweetening matter:—		
	Ginger	5	2½
	Other	1¼	⅝
20.07 ...	Fruit juices (including grape must) and vegetable juices, unfermented and not containing spirit:—		
	containing not more than 20% by weight of added sweetening matter	½	¼
	containing more than 20% by weight of added sweetening matter	6	3
21.07 ...	Food preparations not elsewhere specified or included:—		
	Table jelly crystals, powders or squares ...	6	3
		per cwt. s. d.	per cwt. s. d.
	Sweetfat (mixtures of edible fats and sugar)	7 6	3 9
		per proof gallon	per proof gallon
22.09 (D) (2)	Other spirits (including spirituous beverages having the character of spirits, and liqueurs), sweetened	6d.	3d.

PART II

Flavoured or coloured sugars, syrups and molasses treated for the purposes of sugar duty as consisting wholly of sugar, molasses or glucose.

Tariff heading	Goods
	The following, flavoured or coloured:—
17.05 (A) ...	Sucrose sugar, solid, which can be completely tested by the polariscope.
17.05 (B) ...	Molasses; invert sugar and all other sucrose sugar and extracts from sucrose sugar, other than dextrose, which cannot be completely tested by the polariscope.
17.05 (C) ...	Glucose.

PART III

Goods to which Article 1 does not apply.

Tariff heading	Goods
04.02 ...	Milk and cream, preserved, concentrated or sweetened, containing more than 50% by weight of added sweetening matter.
17.02 (E) ...	Artificial honey (whether or not mixed with natural honey).
18.06	Chocolate couverture not prepared for retail sale. Chocolate milk crumb. Cocoa powder, sweetened.

SECOND SCHEDULE

PART I

RATES OF COCOA DUTY

Goods chargeable with cocoa duty at specified rates in respect of cocoa contained in them as a part or ingredient.

Tariff heading	Goods	Rates of cocoa duty	
		Full	Preferential
18.06 (D) ...	Chocolate and other food preparations containing cocoa (but not being chocolate milk crumb, chocolate couverture not prepared for retail sale, or sweetened cocoa powder)	per cwt. s. d. 3 9	per cwt. s. d. 3 1½
19.08 (A) ...	Pastry, biscuits, cakes and other fine bakers' wares, containing cocoa in any proportion	per cent. 1½	per cent. 1¼

PART II

Goods treated for the purposes of cocoa duty as not containing any cocoa:—

All goods other than those classified in tariff headings 18.01 to 18.06 inclusive (cocoa and chocolate in certain forms, and food preparations containing cocoa) and 19.08 (pastry, biscuits, cakes, &c.).

THIRD SCHEDULE

Goods treated for the purposes of the duties of customs in respect of coffee and chicory as not containing any coffee or chicory:—

All goods other than those classified in tariff headings 09.01 (coffee in various forms) and 21.01 (chicory and other coffee substitutes in various forms).

FOURTH SCHEDULE

RATES OF HYDROCARBON OIL DUTY

Goods chargeable with hydrocarbon oil duty at the rate of five per cent. in respect of hydrocarbon oils contained in them as a part or ingredient.

Tariff heading	General description of goods
27.10 (B) (1) ...	The following, containing light oils:— Preparations containing not less than 70% by weight of petroleum or shale oils.
32.09 (B) (1) (*c*) (i)	Varnishes, lacquers, paints and enamels.
32.09 (B) (3) (*a*) 32.09 (B) (4) (*a*)	Distempers and pigments.
34.03 (B) (1) ...	Lubricating preparations containing less than 70% by weight of petroleum or shale oils.
34.05 (A)	Polishes and creams, for footwear, furniture or floors, metal polishes, and similar preparations.
38.11 (B) (1) (*a*) 38.11 (B) (2) (*a*)	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products.
38.18 (B) (1) (*a*) 38.18 (B) (2) (*a*)	Composite solvents and thinners for varnishes and similar products.
38.19 (G) (1) (*a*) 38.19 (G) (2) (*a*)	Products and preparations of the chemical or allied industries.
39.01 (D) (1) ...	Condensation, polycondensation and polyaddition products.
40.06 (C)	Rubber or synthetic rubber solutions, &c.

EXPLANATORY NOTE

(This note is not part of the order, but is intended to indicate its general purport.)

This Order replaces the Composite Goods Order, 1957, as amended by the Composite Goods (Amendment) Order, 1958, which prescribed the method of determining the customs duty chargeable in respect of sweetening matter, cocoa, coffee, chicory or hydrocarbon oils contained as ingredients in composite goods.

This Order re-enacts substantially the same provisions, but in terms appropriate to the revised classification of goods prescribed in the Customs Tariff, 1959, which is to be brought into operation on 1st January, 1959, by the Import Duties (General) Order, 1958.

DRAWBACKS (CUSTOMS) (ACTS OF 1932 AND 1921)

1958 No. 16

The Import Duties (Drawback) (No. 1) Order, 1958

Made - - - -	*7th January*, 1958
Laid before the House of Commons -	*10th January*, 1958
Coming into Operation	*14th January*, 1958

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (3) of section nine of the Finance Act, 1932(a), and by section one of the Import Duties (Emergency Provisions) Act, 1939(b), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The amendment of the scheme referred to in the Schedule to this Order which is set out in that Schedule is hereby approved.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 1) Order, 1958.

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

Dated this seventh day of January, 1958.

Martin Redmayne,
Anthony Barber,

Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

The scheme approved by the Import Duties (Drawback) (No. 13) Order, 1951(c) (which provides for drawback to be allowed in the case of certain soluble quebracho extracts and blends of soluble quebracho extract with myrobalan extract in respect of solid insoluble quebracho extract used in their manufacture) shall be amended by the substitution, in paragraph 3, of 6s. 6d. as the rate of drawback per cwt. of solid insoluble quebracho extract in place of 6s. 3d. (or in place of 8s. 9d. in the scheme as amended in accordance with the Schedule to the Import Duties (Drawback) (No. 10) Order, 1953(d)).

(a) 22 & 23 Geo. 5. c. 25.
(b) 2 & 3 Geo. 6. c. 97.
(c) S.I. 1951/713 (1951 I, p. 456).
(d) S.I. 1953/1318 (1953 I, p. 522).