STATUTORY INSTRUMENTS

1965 No. 34

CUSTOMS AND EXCISE

The Export Rebates Order 1965

Made - - - -	14*th January* 1965
Laid before the House of Commons	19*th January* 1965
Coming into Operation	20*th January* 1965

The Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred on them by section 7 of the Finance (No. 2) Act 1964(a), hereby make the following Order:—

Citation, interpretation and commencement

1.—(1) This Order may be cited as the Export Rebates Order 1965.

(2) The Interpretation Act 1889(b) 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 20th January 1965.

Amount of rebate

2.—(1) The rebate payable under section 7 of the Finance (No. 2) Act 1964(a) on an application in respect of goods of any description mentioned in the Schedule to this Order shall be of an amount equal to the percentage of the export value of those goods (determined in accordance with that Act) specified in that Schedule in relation to goods of that description.

(2) In the said Schedule goods are classified and described by reference to the Export List 1965 issued under the authority of the Treasury and the Commissioners of Customs and Excise; and in that Schedule any section, division, heading or description of goods shall be construed and applied in the same manner as the corresponding section, division, heading or description in that List.

United Kingdom production and manufacture

3.—(1) For the purposes of paragraph (*b*) of subsection (2) of the said section 7, goods shall be treated as produced or manufactured in the United Kingdom if, and only if, not less than 20 per cent. of the costs of their production or manufacture is attributable to United Kingdom expenditure.

(2) For the purposes of this paragraph, the costs of production or manufacture of any goods are the costs incurred by the producer or manufacturer in relation to those goods before they are despatched in their final or finished state and include the following items—

(*a*) the cost of any materials (including components and unfinished goods) incorporated in the goods, less the amount of any customs or excise duty, or any surcharge or levy, incurred in respect of such materials which is subsequently refunded on the export of the goods;

(a) 1964 c. 92. (b) 52 & 53 Vict. c. 63.

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

(*c*) overhead costs in respect of premises and land, plant, machinery and tools (including the cost of fuel and other substances used in the course of production or manufacture); and

(*d*) the cost of any process carried out in the course of production or manufacture by any independent contractor in performance of a contract with the producer or manufacturer;

but, in computing the costs of production or manufacture as aforesaid, there shall not be included the profit of the producer or manufacturer, the profit or remuneration of any trader, broker, exporter or other person dealing with the goods in their final or finished state or any costs of carriage and freight or insurance incurred in respect of the goods in their final or finished state, and no account shall be taken of any rebate payable under the said section 7.

(3) For the purposes of this paragraph, any such costs as are mentioned in paragraph (*a*), (*b*), (*c*) or (*d*) of the last foregoing sub-paragraph shall be treated as attributable to United Kingdom expenditure—

(*a*) in the case of any such costs as are mentioned in the said paragraph (*a*) or (*d*), if, and in the same proportion as, the costs incurred by the producer or manufacturer of the materials, or, as the case may be, by the person who carried out the process, are attributable to United Kingdom expenditure;

(*b*) in the case of any such costs as are mentioned in the said paragraph (*b*) or (*c*), if they were incurred in respect of work done in the United Kingdom or, as the case may be, in respect of premises or land situated in, or plant, machinery or tools, used in, the United Kingdom.

(4) Costs incurred in relation to containers or other forms of packing in which goods are packed and which are of a kind normally sold with them shall be treated for the purposes of this paragraph as incurred in relation to the goods.

(5) Anything done by or on board a ship registered in, or an unregistered ship belonging to, the United Kingdom, shall be treated for the purposes of this paragraph as done in the United Kingdom.

G. H. R. Rogers,
Harriet Slater,
Two of the Lords Commissioners
of Her Majesty's Treasury.

14th January 1965.

SCHEDULE

Paragraph 2.

EXPORT REBATE RATES

Division	Description of goods	Rate of rebate %
	SECTION 0.—FOOD AND LIVE ANIMALS	
00	Live animals (excluding zoo animals, dogs and cats) ...	1¾
01	Meat and meat preparations	1¾
02	Dairy products and eggs	1¾
03	Fish and fish preparations	1¾
04	Cereals and cereal preparations—	
	(*a*) Cereals, unmilled (including cereals for sowing) ...	1¾
	(*b*) Other goods within Division 04	2¼
05	Fruit and vegetables	1¾
06	Sugar, sugar preparations and honey	1¾
07	Coffee, tea, cocoa, spices and manufactures thereof ...	1¾
08	Feeding stuff for animals and food wastes	1¾
09	Miscellaneous food preparations	1¾
	SECTION 1.—BEVERAGES AND TOBACCO	
11	Beverages	1¼
12	Tobacco and tobacco manufactures	1¼
	SECTION 2.—CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS	
21	Hides, skins and fur skins, undressed	1¾
22	Oil seeds, oil nuts and oil kernels	1¼
23	Crude rubber (including synthetic and reclaimed)—	
	(*a*) Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	2½
	(*b*) Other goods within Division 23	1¾
24	Wood, lumber and cork	2
25	Pulp and waste paper	2
26	Textile fibres (not manufactured into yarn, thread or fabrics) and their waste; old clothing and other textile articles; rags—	
	(*a*) Sheep's or lambs' wool and waste of such wool ...	1¼
	(*b*) Silk and cotton fibres and their waste; man-made fibres (discontinuous), tow and waste	1½
	(*c*) Other animal and vegetable fibres and their waste; old clothing and other textile articles; rags ...	1¾
27	Crude fertilisers and crude minerals (excluding coal, petroleum and precious stones)—	
	(*a*) Industrial diamonds drilled so as to be adapted for use in wire-drawing dies	1¼
	(*b*) Other goods within Division 27	3¼
28	Metalliferous ores and metal scrap	3¼
29	Crude animal and vegetable materials, not elsewhere specified	1¾
	SECTION 3.—MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS	
32	Coal, coke and briquettes—	
	(*a*) Coal (excluding lignite)	1½

	Description of goods	Rate of rebate %
Division 32—*cont.*	(*b*) Briquettes, ovoids and similar solid fuels manufactured from coal; lignite and peat	2½
	(*c*) Coke and semi-coke of coal, of lignite or of peat ...	2¾
33	Petroleum and petroleum products—	
	(*a*) Lubricating oils and greases; preparations of a kind used for oil or grease treatment of textiles, leather or other materials	1¼
	(*b*) Coal tar pitch	2¾
	(*c*) Other goods within Division 33	1
34	Gas, natural and manufactured	1
35	Electric energy	3
	SECTION 4.—ANIMAL AND VEGETABLE OILS AND FATS	
41	Animal oils and fats	1¼
42	Fixed vegetable oils and fats	1¼
43	Animal and vegetable oils and fats, processed, and waxes of animal or vegetable origin—	
	(*a*) Fatty acids; acid oils from refining	2½
	(*b*) Other goods within Division 43	1¼
	SECTION 5.—CHEMICALS	
51	Chemical elements and compounds	2½
52	Mineral tar and crude chemicals from coal, petroleum and natural gas	2¾
53	Dyeing, tanning and colouring materials	2½
54	Medicinal and pharmaceutical products—	
	(*a*) Unmedicated cotton wadding, gauze, bandages and similar articles	1½
	(*b*) Other goods within Division 54	2¼
55	Essential oils and perfume materials; toilet, polishing and cleansing preparations—	
	(*a*) Perfumery, cosmetics and toilet preparations (excluding soaps, but including shaving creams, whether or not containing soap)	2¼
	(*b*) Other goods within Division 55	2½
56	Fertilisers, manufactured	2½
57	Explosives and pyrotechnic products	2½
58	Plastic materials, regenerated cellulose and artificial resins—	
	(*a*) Vulcanised fibre; transparent (regenerated) cellulose film in sheets or rolls	2
	(*b*) Other goods within Division 58	2½
59	Chemical materials and products, not elsewhere specified—	
	(*a*) Casein, albumins, gelatin, peptones and other protein substances, and their derivatives; isinglass; hide powder, whether or not chromed; dextrins; soluble or roasted starches; glues	1¼
	(*b*) Starches; inulin, gluten and gluten flour, roasted or not	2¼
	(*c*) Other goods within Division 59	2½

Division	Description of goods	Rate of rebate %
	SECTION 6.—MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIAL	
61	Leather, leather manufactures, not elsewhere specified, and dressed fur skins	1¾
62	Rubber manufactures, not elsewhere specified	1¾
63	Wood and cork manufactures (excluding furniture) ...	2
64	Paper, paperboard and manufactures thereof	2
65	Textile yarn, fabrics, made-up articles and related products—	
	(*a*) Textile yarn, thread and woven fabrics, excluding narrow fabrics (except of glass fibre), special fabrics and bolting cloth—	
	(i) of silk, cotton or man-made fibres	1¼
	(ii) of sheep's or lambs' wool	1¼
	(iii) other	1¾
	(*b*) Knitted or crocheted fabrics, not elastic nor rubberised	1¾
	(*c*) Tulle, lace, embroidery, ribbons, trimmings and other smallwares	1¾
	(*d*) Special textile fabrics and related products— ...	
	(i) Roofing felt	3
	(ii) Other impregnated or coated felt; bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated; coated or impregnated textile fabrics and products, not elsewhere specified	2¼
	(iii) Other	1¾
	(*e*) Made-up articles, wholly or mainly of textile materials, not elsewhere specified	1¾
	(*f*) Floor coverings and tapestries—	
	(i) Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound; linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	2¼
	(ii) Other	1¾
66	Non-metallic mineral manufactures, not elsewhere specified—	
	(*a*) Millstones, grindstones, grinding wheels and the like, segments and other finished parts of such stones and wheels, hand polishing stones, whet-stones, oil stones, hones and the like, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery; natural or artificial abrasive powder or grain, on a base of woven fabrics, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made-up	2¼
	(*b*) Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (e.g. micanite and micafolium); fabricated asbestos and articles thereof (including asbestos	

	Description of goods	Rate of rebate %
Division 66—*cont.*	clothing), reinforced or not, other than friction material; mixtures with a basis of asbestos and articles of such mixtures; friction material of a kind suitable for brakes, for clutches or the like	1¾
	(*c*) Pearls and precious and semi-precious stones, unworked or worked, but not mounted, set or strung (except ungraded pearls or stones temporarily strung for convenience of transport)	1½
	(*d*) Other goods within Division 66	3
67	Iron and steel—	
	(*a*) Tinned plates and sheets; plates and sheets, under 3 mm. in thickness, of iron or steel, plated, coated or clad; tubes and pipes of iron (other than cast iron) or steel, wrought; high-pressure hydroelectric conduits of steel, whether or not reinforced; tube and pipe fittings of iron or steel	2¾
	(*b*) Other goods within Division 67	3
68	Non-ferrous metals—	
	(*a*) Silver (including silver gilt and platinum-plated silver), platinum and other metals of the platinum group, unwrought or semi-manufactured; rolled silver, rolled platinum or other platinum group metals on base metal or precious metal, unworked or semi-manufactured	1½
	(*b*) Other goods within Division 68	2
69	Manufactures of metal—	
	(*a*) Girders, beams, joists and pillars, fabricated; buildings, prefabricated, complete (with or without fittings) and structural parts thereof; hacksaw blades (including power-driven hacksaw blades); interchangeable tools for hand tools, for machine tools or for power-operated hand tools, including dies for wire-drawing, extrusion dies for metal, and rock drilling bits; welding electrodes, coated or cored with flux material	1¾
	(*b*) Compressed gas cylinders and similar pressure containers, of iron or steel	2¾
	(*c*) Other goods within Division 69	2
	SECTION 7.—MACHINERY AND TRANSPORT EQUIPMENT	
71	Machinery, other than electric—	
	(*a*) Aircraft engines; railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling rail vehicles or aircraft; parts of the foregoing fixtures, fittings or equipment	1½
	(*b*) Motor vehicle (including tractor) internal combustion piston engines and parts of such engines; agricultural tractors; works trucks, mechanically propelled	2
	(*c*) Other goods within Division 71	1¾
72	Electrical machinery, apparatus and appliances	1¾

	Description of goods	Rate of rebate %
Division 73	Transport equipment—	
	(*a*) Railway vehicles—	
	(i) Axles, tyres and wheels	3
	(ii) Complete railway and tramway locomotives and rolling stock, and parts thereof not elsewhere specified	1½
	(*b*) Road vehicles—	
	(i) Carts, carriages, hand trucks and trolleys, not mechanically propelled	1½
	(ii) Other	2
	(*c*) Aircraft	1½
	(*d*) Ships and boats	1¾
	SECTION 8.—MISCELLANEOUS MANUFACTURED ARTICLES	
81	Sanitary, plumbing, heating and lighting fixtures and fittings—	
	(*a*) Boilers (excluding steam-generating boilers) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	1¾
	(*b*) Lamps and lighting fittings, and parts thereof, of base metal, not elsewhere specified; portable electric battery and magneto lamps (excluding lamps for cycles or motor vehicles)	1¾
	(*c*) Other goods within Division 81	3
82	Furniture	2
83	Travel goods, handbags and similar articles	1¾
84	Clothing, knitted or crocheted articles including elastic or rubberised fabric and articles of fur	1¾
85	Footwear, gaiters and the like—	
	(*a*) Footwear with outer soles and uppers of rubber or artificial plastic material; footwear with outer soles of rubber and with uppers wholly or mainly of textile materials (except slippers and house footwear)	1¾
	(*b*) Other goods within Division 85	1½
86	Professional, scientific and controlling instruments; photographic and optical goods, watches and clocks—	
	(*a*) Cinematographic film, exposed, whether or not developed, negative or positive	2¼
	(*b*) Other goods within Division 86	1½
89	Miscellaneous manufactured articles, not elsewhere specified—	
	(*a*) Musical instruments, sound recorders and reproducers, television image and sound recorders and reproducers, magnetic, and parts and accessories therefor—	
	(i) Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without	

	Description of goods	Rate of rebate %
Division 89—*cont.*	sound heads; television image and sound recorders and reproducers, magnetic; accessories for and parts of such articles; gramophone records; other articles having recordings (whether of sound or not) or data embodied therein by means similar to those used for the recording of sound; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for embodying recordings or data by means similar to those used for the recording of sound	1¾
	(ii) Other	1½
	(*b*) Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof; jewellery (other than imitation jewellery) and goldsmiths' and silversmiths' wares; orthopaedic appliances, surgical belts, trusses and the like, artificial limbs, eyes, teeth and other artificial parts of the body, deaf aids, splints and other fracture appliances; parachutes and parts thereof and accessories thereto; catapults and similar aircraft launching gear, ground flying trainers, and parts thereof	1½
	(*c*) Arms, other than military weapons; feather dusters; umbrellas, sunshades, walking sticks, whips, riding crops and parts thereof; skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, not elsewhere specified; human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like; wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	1¾
	(*d*) Printed matter, manuscripts and typescripts (except—	
	(i) music in manuscript;	
	(ii) plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts;	
	(iii) after issue into circulation—Banknotes being legal tender in any country, stock, share and bond certificates and similar titles of ownership)	2
	(*e*) Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from plaits and similar products of plaiting materials and plaiting materials bound together in parallel strands or woven in sheet form; articles of loofah; hand sieves and hand riddles; mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	2

	Description of goods	Rate of rebate %
Division 89—*cont.*	(*f*) Candles, tapers, nightlights and the like; matches (excluding Bengal matches)	2½
	(*g*) Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners ...	3
	(*h*) Other goods within Division 89 (except goods excluded from (*d*) above and works of art, collectors' pieces and antiques)	2¼
	SECTION 9.—COMMODITIES AND TRANSACTIONS NOT CLASSIFIED ACCORDING TO KIND	
	(*a*) Live animals, except those of a kind mainly used for human food (including zoo animals, dogs and cats); firearms of war and ammunition therefor ...	1¾
	(*b*) Coin (other than gold coin) not of legal tender in the United Kingdom; gold and coin (except coin of legal tender in the United Kingdom)	1½

EXPLANATORY NOTE

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

This Order prescribes the rates of export rebate payable on different classes of goods, described in terms of the Export List which exporters already use to classify goods on official documents.

The Order also provides that goods shall be treated for purposes of export rebate as produced or manufactured in the United Kingdom if not less than 20 per cent. of the costs of their production or manufacture is attributable to United Kingdom expenditure.