1965 No. 2075

CUSTOMS AND EXCISE

The Export Rebates (Rates of Rebate) Order 1965

Made - - - -	8*th December* 1965
Laid before the House of Commons - -	10*th December* 1965
Coming into Operation -	1*st January* 1966

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:—

1.—(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, in the case of goods exported after the coming into operation of this Order, be of an amount equal to the percentage of their export value (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 1966 issued under the authority of the Commissioners of Customs and Excise ; and in that Schedule, except where it is otherwise expressly indicated, 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.

2.—(1) This Order may be cited as the Export Rebates (Rates of Rebate) Order 1965.

(2) This Order shall come into operation on 1st January 1966.

(3) Paragraph 2 of, and the Schedule to, the Export Rebates Order 1965(b) (which prescribe different rates of rebate, and classify goods by reference to the Export List 1965) are hereby revoked, except as respects applications in respect of goods exported before the coming into operation of this Order.

Ifor Davies,
J. McCann,
Two of the Lords Commissioners of Her Majesty's Treasury.

8th December 1965.

(a) 1964 c. 92. (b) S.I. 1965/34 (1965 I, p. 25).

SCHEDULE

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) ...	2
01	Meat and meat preparations	2
02	Dairy products and eggs	2
03	Fish and fish preparations	2
04	Cereals and cereal preparations—	
	(*a*) Cereals, unmilled (including cereals for sowing) ...	2
	(*b*) Other goods within Division 04	2½
05	Fruit and vegetables	2
06	Sugar, sugar preparations and honey	2
07	Coffee, tea, cocoa, spices and manufactures thereof ...	2
08	Feeding stuff for animals and food wastes	2½
09	Miscellaneous food preparations	2
	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	2
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*) Wool and other fine animal hair and tops, and waste of such materials	1¼
	(*b*) Silk and cotton fibres and their waste; man-made fibres (discontinuous), tow and waste	1½
	(*c*) Other goods within Division 26	2
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	1½
	(*b*) Other goods within Division 27	3¼
28	Metalliferous ores and metal scrap—	
	(*a*) Ores and concentrates	3¼
	(*b*) Scrap and waste metal of iron or steel	3
	(*c*) Waste and sweepings of silver, platinum and other platinum group metals	1½
	(*d*) Other goods within Division 28	2

	Description of goods	Rate of rebate %
Division 29	Crude animal and vegetable materials, not elsewhere specified	2
	SECTION 3.—MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS	
32	Coal, coke and briquettes—	
	(*a*) Coal (excluding lignite)	1½
	(*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

	Description of goods	Rate of rebate %
Division 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	1½
	(*b*) Other goods within Division 59	2½
	SECTION 6.—MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIAL	
61	Leather, leather manufactures, not elsewhere specified, and dressed fur skins	2
62	Rubber manufactures, not elsewhere specified	1¾
63	Wood and cork manufactures (excluding furniture) ...	2
64	Paper, paperboard and manufactures thereof—	
	(*a*) Paper based roofing felts	3¼
	(*b*) Other goods within Division 64	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	1½
	(ii) of wool and other fine animal hair	1¼
	(iii) other	2
	(*b*) Knitted or crocheted fabrics, not elastic nor rubberised; tulle, lace, embroidery, ribbons, trimmings and other smallwares	2
	(*c*) Special textile fabrics and related products—	
	(i) Roofing felt	3¼
	(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	2½
	(iii) Other	2
	(*d*) Made-up articles, wholly or mainly of textile materials, not elsewhere specified	2
	(*e*) 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	2½
	(ii) Other	2
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	

	Description of goods	Rate of rebate %
Division 66—*cont.*	artificial abrasives, or of pottery; natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made-up	2½
	(*b*) Fabricated asbestos and articles thereof (including asbestos clothing), reinforced or not, other than friction material and asbestos based roofing felt; mixtures with a basis of asbestos and articles of such mixtures; friction material of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	2
	(*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	3¼
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 hydro-electric 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; wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides ; wire and rods, of agglomerated base metal powder, used for metal spraying	2
	(*b*) Compressed gas cylinders and similar pressure containers—	
	(i) of iron or steel	2¾
	(ii) of aluminium	2
	(*c*) Other goods within Division 69	2¼

Division	Description of goods	Rate of rebate %
	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	1¾
	(*b*) Other goods within Division 71	2
72	Electrical machinery, apparatus and appliances—	
	(*a*) Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors; telecommunications apparatus; thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas-filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals; electrical measuring (excluding supply meters), checking, analysing or automatically controlling instruments and apparatus, excluding parts	1¾
	(*b*) Electrical insulators, ceramic or glass; insulating fittings for electrical machines, appliances or equipment, being fittings wholly of ceramic or glass apart from any minor components of metal incorporated during moulding solely for the purposes of assembly	3¼
	(*c*) Other goods within Division 72	2
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	1¾
	(*b*) Road vehicles—	
	(i) Carts, carriages, hand trucks and trolleys, not mechanically propelled	1¾
	(ii) Other	2
	(*c*) Aircraft	1¾
	(*d*) Ships and boats (including any vessel not falling within the corresponding heading in Division 73 which would do so if it were newly built)	2
	SECTION 8.—MISCELLANEOUS MANUFACTURED ARTICLES	
81	Sanitary, plumbing, heating and lighting fixtures and fittings—	
	(*a*) Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings—	
	(i) of ceramic materials	3¼
	(ii) of iron or steel (enamelled or not)	3
	(*b*) Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	3¼

	Description of goods	Rate of rebate %
Division 81—*cont.*	(*c*) Other goods within Division 81	2
82	Furniture—	
	(*a*) Metal furniture	2¼
	(*b*) Other goods within Division 82	2
83	Travel goods, handbags and similar articles...	2
84	Clothing, knitted or crocheted articles including elastic or rubberised fabric and articles of fur—	
	(*a*) Rubber bathing caps; articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber ...	1¾
	(*b*) Other goods within Division 84	2
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) Magnetic tapes embodying visual recordings ...	2½
	(ii) Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without 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, other than goods comprised in subdivision (*a*)(i) above; 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
	(iii) Other	1½
	(*b*) 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	1½
	(*c*) Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof; parachutes and parts thereof and accessories thereto; catapults and similar aircraft launching gear, ground flying trainers, and parts thereof	1¾

	Description of goods	Rate of rebate %
Division 89—*cont.*	(*d*) Arms, other than military weapons; 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; 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)	2
	(*e*) 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—bank notes being legal tender in any country, stock, share and bond certificates and similar titles of ownership)	2½
	(*f*) Hand sieves and hand riddles; mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	2½
	(*g*) Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners...	3½
	(*h*) Other goods within Division 89 (except goods excluded from (*e*) above and works of art, collectors' pieces and antiques)	2½
	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 ...	2
	(*b*) Gold and coin (except coin of legal tender in the United Kingdom)	1½

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes a new schedule of rates of export rebate applicable to goods exported on or after 1st January 1966. It revokes the existing schedule of rates of rebate except as respects goods exported before that date. Where appropriate the rates are increased to reflect the increases in vehicles excise duty effected by the Finance Act 1965, and other minor amendments are made. Goods to which the new schedule of rates is applicable are to be classified by reference to the Export List 1966.