STATUTORY INSTRUMENTS

# 1967 No. 1834

## CUSTOMS AND EXCISE

## The Export Rebates (Rates of Rebate) Order 1967

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| *Made* - - - - | 8*th December* 1967 |
| *Laid before the House of Commons* | 15*th December* 1967 |
| *Coming into Operation* | 1*st January* 1968 |

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 1968 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 1967.

(2) This Order shall come into operation on 1st January 1968.

(3) The Export Rebates (Rates of Rebate) Order 1966(b) (which prescribes rates of rebate for goods exported on or after 1st January 1967, and classifies them by reference to the Export List 1967) is hereby revoked, except as respects applications in respect of goods exported before the coming into operation of this Order.

*J. McCann,*
*H. Gourlay,*
Two of the Lords Commissioners of Her Majesty's Treasury.

8th December 1967.

(a) 1964 c. 92. (b) S.I. 1966/1540 (1966 III, p. 4357).

## SCHEDULE

### EXPORT REBATE RATES

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| | **SECTION 0.—FOOD AND LIVE ANIMALS** | |
| 00 | Live animals (excluding zoo animals, dogs and cats) ... ... | 2¼ |
| 01 | Meat and meat preparations ... ... ... ... ... | 2 |
| 02 | Dairy products and eggs ... ... ... ... ... ... | 2 |
| 03 | Fish and fish preparations— | |
| | (*a*) Fresh fish (including fish packed in ice or otherwise temporarily preserved during transport) ... ... ... | 2¼ |
| | (*b*) Frozen fish ... ... ... ... ... ... ... | 2 |
| | (*c*) Fish, salted, in brine, dried or smoked ... ... ... | 2 |
| | (*d*) Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water— | |
| | (i) Fresh (including crustaceans simply boiled in water) ... ... ... ... ... ... | 2¼ |
| | (ii) Other... ... ... ... ... ... ... | 2 |
| | (*e*) Fish, in airtight containers, not elsewhere specified in the Export List, and fish preparations, whether or not in airtight containers (including crustaceans and molluscs) | 2 |
| 04 | Cereals and cereal preparations— | |
| | (*a*) Cereals, unmilled (including cereals for sowing) ... | 2¼ |
| | (*b*) Cereals, milled; cereal preparations and preparations of flour and starch of fruits and vegetables ... ... | 2½ |
| 05 | Fruit and vegetables— | |
| | (*a*) Fruit, fresh or chilled; nuts (excluding oil nuts), fresh or dried, whole (in hulls, in shell, or shelled), peeled, shredded or chopped ... ... ... ... ... | 2¼ |
| | (*b*) Dried fruit, including artificially dehydrated ... ... | 2 |
| | (*c*) Fruit and nuts, preserved, and fruit preparations ... | 2 |
| | (*d*) Potatoes, fresh or chilled— | |
| | (i) Seed ... ... ... ... ... ... ... | 2¼ |
| | (ii) Other... ... ... ... ... ... ... | 2¼ |
| | (*e*) Dried leguminous vegetables, shelled, whether or not skinned or split ... ... ... ... ... ... | 2 |
| | (*f*) Tomatoes and other vegetables, fresh or chilled ... | 2¼ |
| | (*g*) Vegetables (whether or not cooked), preserved by freezing (including quick frozen) ... ... ... ... | 2 |
| | (*h*) Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption ... ... ... | 2 |
| | (*ij*) Other vegetable products, roots and tubers, fresh or dried, chiefly for human food (including hops), not elsewhere specified in the Export List ... ... ... | 2 |
| | (*k*) Vegetables, roots and tubers, preserved or prepared, not elsewhere specified in the Export List, whether or not in airtight containers ... ... ... ... ... | 2 |

| | Description of goods | Rate of rebate |
|---|---|---|
| Division | | per cent. |
| 06 | Sugar, sugar preparations and honey— | |
| | (*a*) Cough sweets, pastilles, lozenges and the like ... ... | 2½ |
| | (*b*) Other goods within Division 06 ... ... ... ... | 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 ... ... ... ... ... ... ... ... | 1½ |
| 12 | Tobacco and tobacco manufactures ... ... ... ... | 1½ |
| | **SECTION 2.—CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS** | |
| 21 | Hides, skins and fur skins, undressed ... ... ... ... | 2 |
| 22 | Oil seeds, oil nuts and oil kernels ... ... ... ... ... | 1½ |
| 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 ... ... ... ... | 2½ |
| 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*) Silkworm cocoons; raw silk, not thrown; silk waste (including silk noils and pulled or garnetted rags) ... | 1¼ |
| | (*b*) Wool and other animal hair and tops— | |
| | (i) Sheep's or lambs' wool, and fine animal hair, not carded or combed ... ... ... ... ... | 1¼ |
| | (ii) Horsehair (including waste); other coarse hair, not carded or combed (excluding brush making hair) ... ... ... ... ... ... ... | 2 |
| | (iii) Waste of sheep's or lambs' wool or of other fine animal hair, pulled or garnetted (including pulled or garnetted rags); wool or other fine animal hair, carded or combed (excluding tops), not elsewhere specified in the Export List ... ... | 1¼ |
| | (iv) Waste of coarse animal hair, pulled or garnetted (including pulled or garnetted rags); other coarse animal hair, carded or combed (excluding tops), not elsewhere specified in the Export List ... | 2 |
| | (v) Tops (including broken tops, cut tops, and combed slivers) of sheep's or lambs' wool or of fine animal hair; waste of sheep's or lambs' wool or of fine animal hair, not pulled or garnetted ... | 1¼ |
| | (vi) Tops (including broken tops, cut tops, and combed slivers) of coarse animal hair; waste of coarse animal hair, except horsehair waste, not pulled or garnetted ... ... ... ... | 2 |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 26—*cont.* | Textile fibres (not manufactured into yarn, thread or fabrics) and their waste; old clothing and other textile articles; rags—*cont.* | |
| | (*c*) Cotton, whether or not carded or combed; cotton linters; cotton waste (including pulled or garnetted rags) not carded or combed ... ... ... ... ... | 1¾ |
| | (*d*) Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes); flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags); other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes), not elsewhere specified in the Export List ... ... | 2 |
| | (*e*) Man-made fibres (discontinuous), tow and waste ... | 1¾ |
| | (*f*) Old clothing and other textile articles; rags ... ... | 2 |
| 27 | Crude fertilisers and crude minerals (excluding coal, petroleum and precious stones)— | |
| | (*a*) Fertilisers, crude or simply prepared (excluding bone-meal, dried blood and tankage), not elsewhere specified in the Export List; stone, sand and gravel; sulphur of all kinds, other than sublimed, precipitated and colloidal sulphur; iron pyrites, unroasted ... ... ... ... | 3½ |
| | (*b*) Other goods within Division 27 ... ... ... ... | 3½ |
| 28 | Metalliferous ores and metal scrap— | |
| | (*a*) Iron ore and concentrates and roasted iron pyrites (except chrome iron ore) ... ... ... ... ... ... | 3½ |
| | (*b*) Scrap and waste metal of iron or steel ... ... ... | 3¼ |
| | (*c*) Non-ferrous base metal ores and concentrates, excluding those of uranium, thorium and precious metals ... | 3½ |
| | (*d*) Non-ferrous metal waste and scrap ... ... ... | 2 |
| | (*e*) Silver, platinum and other platinum group metal ores and concentrates ... ... ... ... ... ... | 3½ |
| | (*f*) Silver, platinum and other platinum group metal waste and sweepings ... ... ... ... ... ... | 1¾ |
| | (*g*) Uranium and thorium ores and concentrates ... ... | 3½ |
| 29 | Crude animal and vegetable materials, not elsewhere specified in the Export List— | |
| | (*a*) Crude animal materials ... ... ... ... ... | 2 |
| | (*b*) Crude vegetable materials ... ... ... ... ... | 2¼ |
| | **SECTION 3.—MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS** | |
| 32 | Coal, coke and briquettes— | |
| | (*a*) Coal (excluding lignite) ... ... ... ... ... | 2 |
| | (*b*) Briquettes, ovoids and similar solid fuels manufactured from coal; lignite and peat ... ... ... ... | 3 |
| | (*c*) Coke and semi-coke of coal, of lignite or of peat ... | 2¾ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 33 | Petroleum and petroleum products— | |
| | (*a*) Petroleum oils and oils obtained from bituminous minerals, crude; petroleum, partly refined (including topped crudes and enriched crudes); motor spirit (including blending components); kerosene and spirit other than motor spirit (including white spirit and petroleum naphthas); distillate fuels; residual fuel oils ... ... | 1¼ |
| | (*b*) Lubricating oils and greases; preparations of a kind used for oil or grease treatment of textiles, leather or other materials ... ... ... ... ... ... ... | 1½ |
| | (*c*) Petroleum jelly (petrolatum); paraffin wax, microcrystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes; bituminous asphalts (manufactured) and emulsions (other than for use as paint) ... ... ... ... ... ... ... | 1¼ |
| | (*d*) Coal tar pitch ... ... ... ... ... ... | 2¾ |
| | (*e*) Pitch and pitch coke (other than coal tar pitch); petroleum asphalt, bitumen or pitch and petroleum coke; other bituminous mixtures based on natural asphalt, natural bitumen, petroleum bitumen, mineral tar, or mineral tar pitch; other by-products of coal, lignite, petroleum oils and oils obtained from bituminous minerals, not elsewhere specified in the Export List ... | 1¼ |
| 34 | Gas, natural and manufactured ... ... ... ... ... | 1¼ |
| 35 | Electric energy ... ... ... ... ... ... ... | 3 |
| | **SECTION 4.—ANIMAL AND VEGETABLE OILS AND FATS** | |
| 41 | Animal oils and fats ... ... ... ... ... ... | 1½ |
| 42 | Fixed vegetable oils and fats ... ... ... ... ... | 1½ |
| 43 | Animal and vegetable oils and fats, processed, and waxes of animal or vegetable origin— | |
| | (*a*) Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised, or otherwise modified; animal and vegetable oils and fats, wholly or partly hydrogenerated, or solidified or hardened by any other process, whether or not refined, but not further prepared | 1½ |
| | (*b*) Fatty acids; acid oils from refining ... ... ... | 2¾ |
| | (*c*) Residues resulting from the treatment of fatty substances or animal or vegetable waxes; waxes of animal or vegetable origin ... ... ... ... ... ... | 1½ |
| | **SECTION 5.—CHEMICALS** | |
| 51 | Chemical elements and compounds ... ... ... ... | 2½ |
| 52 | Mineral tar and crude chemicals from coal, petroleum and natural gas ... ... ... ... ... ... ... | 2¾ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 53 | Dyeing, tanning and colouring materials ... ... ... ... | 2½ |
| 54 | Medicinal and pharmaceutical products— | |
| | (*a*) Medicinal products... ... ... ... ... ... | 2½ |
| | (*b*) Unmedicated cotton wadding, gauze, bandages and similar articles ... ... ... ... ... ... | 1¾ |
| | (*c*) Other pharmaceutical goods ... ... ... ... | 2½ |
| 55 | Essential oils and perfume materials; toilet, polishing and cleansing preparations— | |
| | (*a*) Essential oils, perfume and flavouring materials; perfumery, cosmetics and toilet preparations (excluding soaps, but including shaving creams, whether or not containing soap) ... ... ... ... ... ... | 2½ |
| | (*b*) Soap, including medicated soap; organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap; polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations (excluding prepared waxes, not emulsified or containing solvents)... | 2¾ |
| 56 | Fertilisers, manufactured ... ... ... ... ... ... | 2½ |
| 57 | Explosives and pyrotechnic products ... ... ... ... | 2½ |
| 58 | Plastic materials, regenerated cellulose and artificial resins— | |
| | (*a*) Condensation, polycondensation and polyaddition products (e.g. phenoplasts, aminoplasts, alkyds, poly(allyl esters) and other unsaturated polyesters, silicones) ... | 2½ |
| | (*b*) Polymerisation and copolymerisation products (e.g. polyethylene, polystyrene and poly(vinyl derivatives), coumarone-indene resins) ... ... ... ... ... | 2½ |
| | (*c*) Regenerated cellulose; chemical derivatives of cellulose; vulcanised fibre— | |
| | (i) Vulcanised fibre ... ... ... ... ... | 2 |
| | (ii) Tape, self-adhesive (pressure-sensitive) of cellulose acetate or regenerated cellulose ... ... ... | 2½ |
| | (iii) Regenerated cellulose ... ... ... ... | 2 |
| | (iv) Other chemical derivatives of cellulose including cellulose nitrate (nitrocellulose), cellulose acetate, cellulose triacetate, cellulose ethers, celluloid and similar nitrate plastics materials; waste and scrap | 2½ |
| | (*d*) Other artificial resins and plastic materials ... ... | 2½ |
| 59 | Chemical materials and products, not elsewhere specified in the Export List— | |
| | (*a*) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (e.g. sulphur-treated bands, wicks and candles, fly-papers) ... ... ... ... | 2½ |
| | (*b*) Starches; inulin; gluten and gluten flour, roasted or not | 2½ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 59—*cont.* | Chemical materials and products, not elsewhere specified in the Export List—*cont.* | |
| | (*c*) Casein, caseinates and other casein derivatives; casein glues; albumins, albuminates and other albumin derivatives; gelatin (including gelatin in rectangles, whether or not coloured or surface worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products; fish glues; isinglass; peptones and other protein substances and their derivatives; hide powder, whether or not chromed; dextrins and dextrin glues; soluble or roasted starches; starch glues; prepared glues, not elsewhere specified or included in the Export List; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kilogram ... ... ... ... | 1½ |
| | (*d*) Waterproofing additives for cement ... ... ... | 3 |
| | (*e*) Wood and resin-based chemical products; organic chemical products, not elsewhere specified in the Export List; other chemical products and preparations, not elsewhere specified in the Export List ... ... ... | 2½ |
| | **SECTION 6.—MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIAL** | |
| 61 | Leather, leather manufactures, not elsewhere specified in the Export List, and dressed fur skins ... ... ... ... | 2 |
| 62 | Rubber manufactures, not elsewhere specified in the Export List | 2½ |
| 63 | Wood and cork manufactures (excluding furniture) ... ... | 2 |
| 64 | Paper, paperboard and manufactures thereof— | |
| | (*a*) Paper based roofing felts ... ... ... ... ... | 3 |
| | (*b*) Other goods within Division 64 ... ... ... | 2 |
| 65 | Textile yarn, fabrics, made-up articles and related products— | |
| | (*a*) Textile yarn and thread— | |
| | (i) Thrown silk and other silk yarn and thread (including schappe and bourette) ... ... | 1¾ |
| | (ii) Yarn of sheep's or lambs' wool or of fine animal hair, not put up for retail sale ... ... ... | 1½ |
| | (iii) Yarn of horsehair or of other coarse animal hair, not put up for retail sale ... ... ... | 2 |
| | (iv) Yarn of sheep's or lambs' wool or of fine animal hair, put up for retail sale ... ... ... | 1½ |
| | (v) Yarn of horsehair of or other coarse animal hair, put up for retail sale ... ... ... ... | 2 |
| | (vi) Cotton yarn and thread ... ... ... ... | 1¾ |
| | (vii) Yarn and thread of flax or ramie, or of true hemp (cannabis sativa) ... ... ... ... ... | 2 |
| | (viii) Yarn and thread of man-made fibres ... ... | 1¾ |
| | (ix) Yarn of glass fibre, of jute and of other materials (including metallised yarn and paper yarns) ... | 2 |

| Division | Description of goods | Rate of rebate |
|---|---|---|
| | | per cent. |
| 65—*cont.* | Textile yarn, fabrics, made-up articles and related products—*cont.* | |
| | (*b*) Fabrics, excluding narrow fabrics (except of glass fibre) and special fabrics— | |
| | (i) Cotton fabrics, woven, and silk fabrics, woven (excluding bolting cloth) ... ... ... ... | 1¾ |
| | (ii) Woollen and worsted fabrics, woven (including fabrics of fine animal hair) ... ... ... | 1¼ |
| | (iii) Woven fabrics of linen, ramie, true hemp and jute ... ... ... ... ... ... ... | 2 |
| | (iv) Woven fabrics or man-made fibres ... ... | 1¾ |
| | (v) Knitted of crocheted fabrics, not elastic nor rubberised ... ... ... ... ... ... | 2 |
| | (vi) Woven fabrics of glass fibre (including narrow fabrics), of coarse animal hair and of horsehair, and of other materials (including fabrics made of metallised yarn and of paper yarn) ... ... | 2 |
| | (*c*) Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive; woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size; chenille yarn, gimped yarn (other than metallised yarn and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like ... ... ... ... ... ... ... | 2 |
| | (*d*) Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics); embroidery in the piece, in strips or in motifs ... ... ... ... ... | 2 |
| | (*e*) Special textile fabrics and related products— | |
| | (i) Felt and articles of felt not impregnated or coated, not elsewhere specified in the Export List ... ... ... ... ... ... ... | 2 |
| | (ii) Roofing felt ... ... ... ... ... ... | 3 |
| | (iii) Other impregnated or coated felt and articles of felt, not elsewhere specified in the Export List; 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 in the Export List | 3 |
| | (iv) Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads ... ... ... | 2 |
| | (v) Twine, cordage, ropes and cables, plaited or not; nets and netting made of twine, cordage or rope, and made-up fishing nets of yarn, twine, cordage or rope; other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics ... ... | 2 |
| | (vi) Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt; hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims ... ... ... ... | 2 |

| Division | Description of goods | Rate of rebate |
|---|---|---|
| | | per cent. |
| 65—*cont.* | Textile yarn, fabrics, made-up articles and related products—*cont.* | |
| | (*e*) Special textile fabrics and related products—*cont.* | |
| | (vii) Wadding and articles of wadding; textile flock and dust and mill neps; wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles | 2 |
| | (viii) Textile products and textile articles, of a kind commonly used in machinery or plant; textile hose piping and similar tubing, with or without lining, armour or accessories of other materials; transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ... ... ... | 2 |
| | (*f*) Made-up articles wholly or mainly of textile materials, not elsewhere specified in the Export List— | |
| | (i) Sacks and bags, of a kind used for the packing of goods ... ... ... ... ... ... | 2 |
| | (ii) Tarpaulins, sails, awnings, sunblinds, tents and camping goods ... ... ... ... ... | 2 |
| | (iii) Blankets and travelling rugs, not knitted or crocheted (excluding those showing signs of appreciable wear and exported in bulk or in bales, sacks or similar bulk packings) ... ... | 2 |
| | (iv) Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles, other than knitted or crocheted ... ... ... | 2 |
| | (v) Other made-up textile articles, not elsewhere specified in the Export List ... ... ... | 2 |
| | (*g*) 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 ... ... ... | 3 |
| | (ii) Carpets, carpeting and rugs, knotted (made-up or not); other carpets, carpeting, rugs, mats and matting (excluding those of felt); tapestries, woven by hand or needle worked on a canvas backing in the form of panels; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles ... ... ... | 2 |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 66 | Non-metallic mineral manufactures, not elsewhere specified in the Export List— | |
| | (*a*) Quicklime, slaked lime and hydraulic lime; Portland cement, high alumina cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker; road and paving setts, curbs and flagstones, of natural stone, except slate; worked monumental or building stone, and articles thereof (including mosaic cubes), not elsewhere specified in the Export List; worked slate and articles of slate, including articles of agglomerated slate; building materials of asbestos-cement and fibre-cement and of unfired non-metallic minerals, not elsewhere specified in the Export List; refractory bricks and other refractory construction materials; non-refractory ceramic bricks, tiles, pipes and similar products ... ... ... ... | 3 |
| | (*b*) Millstones, grindstones, grinding wheels and the like, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery; segments and other finished parts of such stones and wheels; hand polishing stones, whetstones, oil stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery; natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made-up ... ... ... | 3 |
| | (*c*) Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (e.g. micanite and micafolium); slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulting, sound-insulating, or sound-absorbing mineral materials, not elsewhere specified in the Export List; articles of plastering material; articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not; articles of stone or of other mineral substances (including articles of peat), not elsewhere specified in the Export List; refractory goods other than refractory construction materials (e.g. retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) ... ... ... ... ... ... ... | 3 |
| | (*d*) 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 ... | 2 |
| | (*e*) Asbestos based roofing felt ... ... ... ... | 3 |
| | (*f*) Friction material of a kind suitable for brakes, for clutches or the like, with a base of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials ... ... ... ... ... | 2 |
| | (*g*) Articles of ceramic materials (including laboratory, chemical or industrial wares), not elsewhere specified in the Export List; glass; glassware; pottery ... ... | 3 |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 66—*cont.* | Non-metallic mineral manufactures, not elsewhere specified in the Export List—*cont.* | |
| | (*h*) 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) ... ... ... ... ... | 1¾ |
| 67 | Iron and steel— | |
| | (*a*) Pig iron and spiegeleisen, in pigs, blocks, lumps and similar forms, sponge iron, iron and steel powders and shot and ferro-alloys; ingots and other primary forms (including blanks for tubes and pipes) of iron or steel; wire rod of iron or steel; bars and rods (excluding wire rod and tube squares) of iron or steel; hollow mining drill steel; angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; universals, plates and sheets, of iron or steel, except tinned plates and sheets and plates and sheets, under 3 mm. in thickness, of iron or steel, plated, coated or clad | 3¼ |
| | (*b*) Tinned plates and sheets; plates and sheets, under 3 mm. in thickness, of iron or steel, plated, coated or clad ... | 3 |
| | (*c*) Hoop and strip, of iron or steel, of a width not exceeding 500 mm.; railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates and other material specialised for joining or fixing rails; iron and steel wire, single, not insulated (excluding wire rod); tubes and pipes of cast iron ... ... ... ... | 3¼ |
| | (*d*) 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 ... ... ... ... ... ... ... | 3 |
| | (*e*) Iron and steel castings and forgings, unworked, not elsewhere specified in the Export List ... ... ... | 3¼ |
| 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 ... | 1¾ |
| | (*b*) Powders of copper and copper alloys of a kind used in pigments ... ... ... ... ... ... ... | 2½ |
| | (*c*) Other goods within Division 68 ... ... ... ... | 2 |

| | Description of goods | Rate of rebate |
|---|---|---|
| Division 69 | | per cent. |
| | Manufactures of metal— | |
| | (*a*) Structures, complete or incomplete, whether or not assembled, and parts of structures, plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures— | |
| | (i) Of iron or steel— | |
| | (a) Girders, beams, joists and pillars, fabricated; buildings, prefabricated, complete (with or without fittings) and structural parts thereof | 2 |
| | (b) Other, including fencing material, other than fencing wire and posts (e.g. gates, fences, standards, trellis) and windows, casement doors and window and door frames ... | 2½ |
| | (ii) Of aluminium and aluminium alloys ... ... | 2½ |
| | (*b*) Gutters, roof capping, skylight frames, and other fabricated building components, of zinc; reservoirs, tanks, vats and similar containers, for any material, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment; casks, drums, cans, boxes and similar containers, of a description commonly used for the conveyance or packing of goods ... ... ... ... | 2½ |
| | (*c*) Compressed gas cylinders and similar pressure containers— | |
| | (i) Of iron or steel ... ... ... ... ... | 3 |
| | (ii) Of aluminium ... ... ... ... ... | 2 |
| | (*d*) Wire products (excluding electric) and fencing grills; nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings); rivets, cotters, cotter-pins, washers and spring washers ... ... ... ... ... | 2½ |
| | (*e*) Agricultural, forestry and horticultural hand tools (including spades, shovels, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; scythes, sickles, hay knives, grass shears and timber wedges); saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades but excluding hack-saw blades) ... ... ... ... ... ... ... | 2½ |
| | (*f*) Hacksaw blades (including power-driven hacksaw blades) | 2 |
| | (*g*) Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps and other hand tools (including mounted glaziers' diamonds but not including needles, bodkins, crochet hooks, embroidery stilettos and the like); blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated) | 2½ |
| | (*h*) Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (e.g. for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving); including dies for wire drawing, extrusion dies for metal, and rock drilling bits ... ... ... ... | 2 |

| | Description of goods | Rate of rebate |
|---|---|---|
| Division 69—*cont.* | Manufactures of metal—*cont.* | per cent. |
| | (*ij*) Knives and cutting blades, for machines or for mechanical appliances; tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (e.g. carbides of tungsten, molybdenum or vanadium); cutlery of base metal; household equipment ... ... ... | 2½ |
| | (*k*) Locks and padlocks (key, combination or electrically operated), and parts thereof; frames incorporating locks, for handbags, trunks or the like, and parts of such frames; keys therefor, finished or not; fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); hat-racks, hat-pegs, brackets and the like; safes, strong boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like ... ... ... ... ... ... | 2½ |
| | (*l*) Chain and parts thereof, of iron or steel; anchors and grapnels and parts thereof, of iron or steel; needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks; pins (excluding hat pins and other ornamental pins and drawing pins), hair pins and curling grips, of iron or steel; clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets; springs and leaves for springs, not elsewhere specified in the Export List ... ... ... ... ... ... | 2½ |
| | (*m*) Chain and parts thereof, of copper; flexible tubing and piping; beads and spangles; bells and gongs, non-electric, and parts thereof; stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories; sign-plates, name-plates, numbers, letters and other signs ... | 2½ |
| | (*n*) 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 |
| | (*o*) Other articles of base metal, not elsewhere specified in the Export List ... ... ... ... ... ... | 2½ |
| | **SECTION 7.—MACHINERY AND TRANSPORT EQUIPMENT** | |
| 71 | Machinery, other than electric— | |
| | (*a*) Power generating machinery, other than electric, except internal combustion piston engines for motor vehicles (including tractors) and parts thereof ... ... ... | 2 |
| | (*b*) Internal combustion piston engines for motor vehicles (including tractors) and parts thereof ... ... ... | 2½ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 71—*cont.* | Machinery, other than electric—*cont.* | |
| | (*c*) Agricultural and horticultural machinery (including parts and accessories), except agricultural tractors, complete, whether or not fitted with power take-offs, winches or pulleys ... ... ... ... ... ... | 2 |
| | (*d*) Agricultural tractors, complete, whether or not fitted with power take-offs, winches or pulleys ... ... | 2½ |
| | (*e*) Office machinery ... ... ... ... ... ... | 2 |
| | (*f*) Metal working machinery ... ... ... ... | 2 |
| | (*g*) Textile machinery ... ... ... ... ... | 2 |
| | (*h*) Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (e.g. fork-lift trucks, crane trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors ... ... ... ... ... ... | 2½ |
| | (*ij*) Other goods within Division 71 ... ... ... | 2 |
| 72 | Electrical machinery, apparatus and appliances— | |
| | (*a*) Electric power machinery and switchgear ... ... | 2 |
| | (*b*) Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors ... ... ... | 2 |
| | (*c*) Electrical insulators, ceramic or glass ... ... ... | 3 |
| | (*d*) Electrical insulators of other materials ... ... | 2 |
| | (*e*) Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for the purposes of assembly— | |
| | (i) Ceramic or glass ... ... ... ... ... | 3 |
| | (ii) Of other materials ... ... ... ... ... | 2 |
| | (*f*) Electrical conduit tubing and joints therefor, of base metal lined with insulating material ... ... ... | 2 |
| | (*g*) Telecommunications apparatus ... ... ... | 2 |
| | (*h*) Domestic refrigerators, electrical ... ... ... | 2 |
| | (*ij*) Domestic washing machines (including those fitted with wringing or drying devices), whether or not electrical; electro-mechanical domestic appliances, with self-contained electric motor, not elsewhere specified in the Export List; shavers and hair clippers, with self-contained electric motor; electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (e.g. hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon ... | 2 |
| | (*k*) Electro-medical apparatus and apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like ... ... ... ... ... | 2 |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 72—*cont.* | Electrical machinery, apparatus and appliances—*cont.* | |
| | (*l*) Primary cells and primary batteries; accumulators, electric; electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs | 2 |
| | (*m*) 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 ... | 2 |
| | (*n*) Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith; electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles; electricity supply or production meters; calibrating meters therefor (excluding parts) ... ... ... ... | 2 |
| | (*o*) Electrical measuring (excluding supply meters), checking, analysing or automatically controlling instruments and apparatus, excluding parts... ... ... ... ... | 2 |
| | (*p*) Tools for working in the hand, with self-contained electric motor; accelerators of electrons and protons (e.g. betatrons, cyclotrons and synchrotrons); electromagnets; permanent magnets and articles of special materials for permanent magnets, being blanks for such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electromagnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads ... ... ... | 2 |
| | (*q*) Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting | 2 |
| | (*r*) Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields; electric sound or visual signalling apparatus (e.g. bells, sirens, indicator panels, burglar and fire alarms) other than signalling equipment for cycles or motor vehicles; electrical capacitors; carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes ... ... | 2 |
| | (*s*) Electrical parts of machinery and apparatus and other electrical goods and apparatus not elsewhere specified in the Export List ... ... ... ... ... ... | 2 |
| 73 | Transport equipment— | |
| | (*a*) Railway vehicles— | |
| | (i) Axles, tyres and wheels ... ... ... ... | 3¼ |
| | (ii) Complete railway and tramway locomotives and rolling stock, and parts thereof not elsewhere specified in the Export List ... ... ... | 2 |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 73—*cont.* | (*b*) Road vehicles— | |
| | (i) Carts, carriages, hand trucks and trolleys, not mechanically propelled ... ... ... ... | 2 |
| | (ii) Other road vehicles; parts of road vehicles not falling within other Divisions of the Export List... | 2½ |
| | (*c*) Aircraft ... ... ... ... ... ... ... | 2 |
| | (*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*) 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 ... ... ... ... ... ... | 2 |
| | (*b*) Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings— | |
| | (i) Of ceramic materials ... ... ... ... | 3 |
| | (ii) Of iron or steel (enamelled or not) ... ... | 3½ |
| | (*c*) Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass ... ... ... ... ... ... ... | 3 |
| | (*d*) Lamps and lighting fittings, and parts thereof, of base metal, not elsewhere specified in the Export List; portable electric battery and magneto lamps (excluding lamps for cycles or motor vehicles) ... ... ... ... | 2 |
| 82 | Furniture— | |
| | (*a*) Chairs and other seats (excluding dental, medical, surgical or veterinary), whether or not convertible into beds, and parts thereof— | |
| | (i) Of wood ... ... ... ... ... ... | 2 |
| | (ii) Of metal ... ... ... ... ... ... | 2½ |
| | (iii) Of other materials (including basketware) ... | 2 |
| | (*b*) Medical, dental, surgical or veterinary furniture (e.g. operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles— | |
| | (i) Of metal ... ... ... ... ... ... | 2½ |
| | (ii) Other... ... ... ... ... ... ... | 2 |
| | (*c*) Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded, foam or sponge rubber or of expanded, foam or sponge artificial plastic material, whether or not covered (e.g. mattresses, quilts, eiderdowns, cushions, pouffes and pillows)— | |
| | (i) Mattress supports and mattresses, of iron or steel | 2½ |
| | (ii) Mattresses of other materials ... ... ... | 2 |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 82—*cont.* | Furniture—*cont.* | |
| | (*c*) Mattress supports, etc.—*cont.* | |
| | (iii) Cushions and pillows ... ... ... ... | 2 |
| | (iv) Other... ... ... ... ... ... ... | 2 |
| | (*d*) Other furniture and parts thereof— | |
| | (i) Of wood ... ... ... ... ... ... | 2 |
| | (ii) Of metal ... ... ... ... ... ... | 2½ |
| | (iii) Of other materials (including basketware) ... | 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 ... ... ... ... | 2½ |
| | (*b*) Other goods within Division 84 ... ... ... ... | 2 |
| 85 | Footwear, gaiters and the like— | |
| | (*a*) Footwear with outer soles and uppers of rubber ... | 2½ |
| | (*b*) Footwear with outer soles of rubber and uppers of artificial plastic material; footwear with outer soles of artificial plastic material and uppers of rubber ... ... | 2½ |
| | (*c*) Footwear with outer soles and uppers of artificial plastic material ... ... ... ... ... ... | 1½ |
| | (*d*) Footwear with outer soles of leather or composition leather; footwear with outer soles of rubber or artificial plastic material, not elsewhere specified in the Export List— | |
| | (i) Slippers, house footwear and ballet shoes; footwear with uppers wholly or mainly of leather ... | 1½ |
| | (ii) Footwear with outer soles of rubber and with uppers wholly or mainly of textile materials (except slippers, house footwear and ballet shoes) | 2½ |
| | (iii) Other descriptions ... ... ... ... ... | 1½ |
| | (*e*) Footwear with outer soles of wood or cork; footwear with outer soles of other materials; gaiters, spats, leggings, puttees, cricket pads, shinguards and similar articles, and parts thereof ... ... ... ... ... | 1½ |
| 86 | Professional, scientific and controlling instruments; photographic and optical goods, watches and clocks— | |
| | (*a*) Optical elements; spectacles and spectacle frames; binoculars, microscopes and other optical instruments... | 1¾ |
| | (*b*) Photographic and cinematographic apparatus and equipment ... ... ... ... ... ... ... ... | 1¾ |
| | (*c*) Medical instruments, not elsewhere specified in the Export List ... ... ... ... ... ... ... | 1¾ |
| | (*d*) Meters and counters, non-electric; measuring, controlling and scientific instruments, not elsewhere specified in the Export List ... ... ... ... ... ... | 1¾ |
| | (*e*) Photographic and cinematographic supplies— | |
| | (i) Chemical products and flash light materials, of a kind and in a form suitable for use in photography (except flashbulbs) ... ... ... ... ... | 1¾ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 86—*cont.* | Professional, scientific and controlling instruments; photographic and optical goods, watches and clocks—*cont.* | |
| | (*e*) Photographic and cinematographic supplies—*cont.* | |
| | (ii) Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth; film in rolls, sensitised, unexposed, perforated or not ... ... ... | 3 |
| | (iii) Sensitised paper, paperboard and cloth, unexposed or exposed but not developed ... ... | 1¾ |
| | (iv) Sensitised plates and film, exposed but not developed, negative or positive; plates, unperforated film and perforated film (other than cinematographic film), exposed and developed, negative or positive... ... ... ... ... | 3 |
| | (*f*) Cinematographic film, exposed and developed, negative or positive ... ... ... ... ... ... ... | 3 |
| | (*g*) Watches and clocks ... ... ... ... ... | 1¾ |
| 89 | Miscellaneous manufactured articles, not elsewhere specified in the Export List— | |
| | (*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 desks, with or without sound-heads; television image and sound recorders and reproducers, magnetic; accessories and parts thereof ... ... ... ... ... ... | 2 |
| | (ii) Gramophone and phonograph records; matrices impressed for the reproduction of gramophone records ... ... ... ... ... ... | 2 |
| | (iii) Magnetic tapes embodying visual recordings ... | 3 |
| | (iv) Other magnetic recording tapes of all materials... | 2 |
| | (v) Other articles having recordings or data embodied therein by means similar to those used for the recording of sound; prepared record blanks, film for mechanical sound recording; prepared 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 | 2 |
| | (vi) Musical instruments and parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds | 1¾ |
| | (*b*) 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) ... | 2¼ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 89—*cont.* | Miscellaneous manufactured articles, not elsewhere specified in the Export List—*cont.* | |
| | (*c*) Articles of artificial plastic materials, not elsewhere specified in the Export List ... ... ... ... | 3 |
| | (*d*) Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof ... ... ... ... ... ... ... | 2 |
| | (*e*) Toys of all kinds and parts thereof; equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites); carnival articles; entertainment articles (e.g. conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (e.g. artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor) | 3 |
| | (*f*) Arms, other than military weapons ... ... ... | 2 |
| | (*g*) Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy " birds " and similar lures; appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games, not elsewhere specified in the Export List; roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres ... ... ... ... ... | 3 |
| | (*h*) Office and stationery supplies, not elsewhere specified in the Export List ... ... ... ... ... ... | 3 |
| | (*ij*) Works of art, collectors' pieces and antiques ... ... | Nil |
| | (*k*) Jewellery (other than imitation jewellery) and goldsmiths' and silversmiths' wares ... ... ... ... | 1¼ |
| | (*l*) Imitation jewellery ... ... ... ... ... | 3 |
| | (*m*) Articles and manufactures of natural animal, vegetable or mineral carving or moulding materials, not elsewhere specified in the Export List ... ... ... ... | 3 |
| | (*n*) 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 ... ... ... ... | 2 |
| | (*o*) Brooms and brushes (including besoms and whisks and brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops; prepared knots and tufts for broom or brush making ... ... ... ... ... ... ... | 3 |
| | (*p*) Feather dusters ... ... ... ... ... ... | 2 |
| | (*q*) Hand sieves and hand riddles ... ... ... ... | 2¼ |
| | (*r*) Candles, tapers, nightlights and the like; matches (excluding Bengal matches) ... ... ... ... ... | 2¼ |
| | (*s*) Combustible preparations and products, not elsewhere specified in the Export List (including lighter fuels in containers not exceeding 300 cc.) ... ... ... | 3 |
| | (*t*) Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks ... ... ... ... ... | 2¼ |

| Division | Description of goods | Rate of rebate per cent. |
|---|---|---|
| 89—*cont.* | Miscellaneous manufactured articles, not elsewhere specified in the Export List—*cont.* | |
| | (*u*) Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof... | 3 |
| | (*v*) Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof ... ... ... ... ... | 2 |
| | (*w*) Powder-puffs and pads for applying cosmetics or toilet preparations; buttons and button moulds, studs, cuff-links, and press fasteners, including snap-fasteners and press-studs; blanks and parts of such articles; slide fasteners and parts thereof; combs, hair-slides and the like; corset busks and similar supports for articles of apparel or clothing accessories; scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor; tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing ... ... ... ... ... | 3 |
| | (*x*) 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 ... ... ... ... ... ... ... | 1¾ |
| | (*y*) Articles made from gut (other than silkworm gut), from goldbeater's skin, from bladders or from tendons ... | 3 |
| | (*z*) Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, not elsewhere specified in the Export List ... | 2 |
| | (*aa*) Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit ... | 3 |
| | (*bb*) 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 |
| | (*cc*) Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material ... ... ... ... ... | 3 |
| | (*dd*) Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners ... ... | 3 |
| | (*ee*) Parachutes and accessories thereto; catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles ... ... ... ... | 2 |
| | **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) ... | 2½ |
| | (*b*) Firearms of war and ammunition therefor ... ... | 2 |
| | (*c*) Gold and coin (except coin of legal tender in the United Kingdom) ... ... ... ... ... ... ... | 1¾ |

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order prescribes a new schedule of rates of export rebate for goods exported on or after 1st January 1968, and revokes the existing schedule except for goods exported before that date. The new schedule differs from the previous schedule only in being framed in accordance with the revised classification of goods contained in the Export List 1968.