STATUTORY INSTRUMENTS

1967 No. 49

CUSTOMS AND EXCISE

The Export Rebates (United Kingdom Production and Manufacture) (Amendment) Order 1967

Made - - - -	17*th January* 1967
Laid before the House of Commons - -	20*th January* 1967
Coming into Operation	23*rd January* 1967

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. Notwithstanding anything in Article 1 of the Export Rebates (United Kingdom Production and Manufacture) Order 1965(b), leather exported from the United Kingdom on or after 1st October 1966 shall be treated for the purposes of section 7(2)(*b*) of the Finance (No. 2) Act 1964 as produced or manufactured in the United Kingdom if it was either tanned there or dressed and finished from the crust or rough-tanned state there.

2.—(1) This Order may be cited as the Export Rebates (United Kingdom Production and Manufacture) (Amendment) Order 1967.

(2) This Order shall come into operation on 23rd January 1967.

Harry Gourlay,
W. Howie,
Two of the Lords Commissioners of Her Majesty's Treasury.

17th January 1967.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides that leather exported on or after 1st October 1966 shall be treated for export rebate purposes as produced or manufactured in the United Kingdom if it has been tanned there or if it has been dressed and finished from the crust or rough-tanned state there.

(a) 1964 c. 92. (b) S.I. 1965/2120 (1965 III, p. 6233).