STATUTORY INSTRUMENTS

1971 No. 274

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 1) Order 1971

Made - - - -	*22nd February* 1971
Laid before the House of Commons	*26th February* 1971
Coming into Operation	*4th March* 1971

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 9 and 13 of, and Schedule 5 to, the Import Duties Act 1958(a) and section 2(5) of the Finance Act 1965(b), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duty Drawbacks (No. 1) Order 1971.

(2) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) In this Order " the principal Act " means the Import Duties Act 1958.

(4) This Order shall come into operation on 4th March 1971.

2.—(1) As respects import duty paid on any imported articles which on importation fell to be classified under any of the headings of the Customs Tariff 1959 listed in Schedule 1 to this Order, drawback shall be allowed in accordance with paragraph 2 of Schedule 5 to the principal Act on the exportation of the imported articles or goods incorporating the imported articles, but so that drawback under any entry in the said Schedule 1 shall be subject to the restrictions (if any) provided for in column 2 in that entry.

(2) Where in any entry in the said Schedule 1 the drawback is expressed in column 2 to be, or not to be, allowable for goods of a specified description, this is to be taken (unless the context otherwise requires) as restricting accordingly the description of imported articles in respect of which drawback may be allowed.

(3) Any reference in column 2 of the said Schedule 1 to a rate of duty shall, in a case where the imported articles were chargeable with duty at a preferential rate as being goods qualifying for Commonwealth preference or eligible for a Convention rate of duty within the meaning of the European Free Trade Association Act 1960(d), be construed as a reference to the full rate.

(4) No drawback of any duty shall be allowed by virtue of this Article if drawback in respect of that duty is allowable by virtue of Article 3 of this Order.

(a) 1958 c. 6. (b) 1965 c. 25. (c) 1889 c. 63. (d) 1960 c. 19.

3.—(1) On the exportation of goods of a description mentioned in column 1 in any entry in Schedule 2 to this Order, being goods produced or manufactured from imported articles of any description mentioned in relation to those goods in column 2 in that entry, drawback as respects import duty paid on the imported articles shall be allowed in accordance with paragraph 3 of Schedule 5 to the principal Act and with the following provisions of this Article.

(2) Drawback under any entry in Schedule 2 to this Order shall, if a rate is shown in column 3 in that entry, be at that rate; and the quantity by reference to which any rate of drawback is stated is (according to the context) the quantity of the exported goods or the quantity actually contained in the exported goods of goods of the specified description, being either the imported articles or goods produced or manufactured from the imported articles.

(3) Where in the case of any entry in Schedule 2 to this Order no rate of drawback is specified in column 3, drawback under that entry shall be of an amount equal to the duty appearing to the Commissioners of Customs and Excise to have been paid in respect of the quantity of the imported articles which in their opinion has been used in the production or manufacture of the exported goods.

(4) Paragraph 3(2)(*a*) of Schedule 5 to the principal Act (under which, except in so far as an order provides to the contrary, rates of drawback in respect of duty on imported articles charged at a preferential rate are to be proportionately reduced) shall not apply to drawback on the exportation of goods of any description specified in Schedule 3 to this Order.

(5) The provisions of Schedule 4 to this Order shall have effect in relation to drawback under such of the entries in Schedule 2 to this Order as are specified in the said Schedule 4 (being entries relating to textiles and textile articles).

4. The Import Duty Drawbacks Orders specified in Schedule 5 to this Order are hereby revoked.

V. H. Goodhew,
Bernard Weatherill,
Two of the Lords Commissioners of Her Majesty's Treasury.

22nd February 1971.

SCHEDULE 1

DRAWBACKS ON EXPORTATION OF IMPORTED ARTICLES OR OF GOODS INCORPORATING IMPORTED ARTICLES

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	Animal products
02.01 and 02.06 (meat and edible meat offals).	Allowable for beef and veal and edible offals of beef and veal; but, for boned or boneless beef or veal or edible offals of beef or veal, imported as such, allowable only on the exportation of the imported articles in the packages in which they were imported.
03.02 (fish, salted, in brine, dried or smoked).	Allowable for dried salted split fish.
04.06 (natural honey).	Allowable for honey which has been blended before exportation.
	Vegetable products
07.05 (dried leguminous vegetables).	Allowable for seeds of a kind used for sowing.
08.02 (citrus fruit).	Allowable for fresh grapefruit and fresh oranges; but, for fresh oranges, allowable only on their exportation in the packages in which they were imported.
10.02 to 10.05 and 10.07 (cereals).	Allowable for seeds of a kind used for sowing.
12.01 (oil seeds and oleaginous fruit).	Allowable for groundnuts, whether decorticated or not.
12.03 (seeds, fruit and spores, of a kind used for sowing).	—
12.06 (hop cones and lupulin).	Allowable for hops, but only on their exportation in the packages in which they were imported.
14.01 (vegetable materials of a kind used primarily for plaiting).	Allowable for bamboos and rattans, whether or not washed, cut to length, sorted, split or bleached, but not further prepared.
20.07 (fruit juices).	Allowable for lemon juice not containing added sweetening matter.
	Products of the chemical and allied industries
28.06 (hydrochloric acid and chlorosulphonic acid).	Allowable for hydrochloric acid of analytical reagent quality.
28.08 (sulphuric acid; oleum).	Allowable for sulphuric acid of analytical reagent quality.
28.09 (nitric acid; sulphonitric acids).	Allowable for nitric acid of analytical reagent quality.
28.10 and 28.11 (phosphorus pentoxide and phosphoric acids; arsenic trioxide and pentoxide, and acids of arsenic).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.12 (boric oxide and boric acid).	Allowable for boric oxide.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
28.13 (other inorganic acids, and oxygen compounds of non-metals).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for hydrofluoric acid of analytical reagent quality.
28.14 and 28.15 (halogen compounds of non-metals; sulphides of non-metals, and phosphorus trisulphide).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.17 (sodium hydroxide, potassium hydroxide, etc.).	Allowable for potassium hydroxide of pharmaceutical quality, for solid potassium hydroxide of a purity of not less than 88 per cent. and not more than 92 per cent., and for sodium peroxide.
28.18 (oxides, etc., of strontium, barium or magnesium).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for magnesium oxide of pharmaceutical quality.
28.19 (zinc oxide and peroxide).	Allowable for zinc peroxide.
28.20 (aluminium oxide and hydroxide; artificial corundum).	Allowable for aluminium oxide of analytical reagent quality.
28.21 (chromium oxides and hydroxides).	Not allowable for chromic oxide.
28.24 (cobalt oxides and hydroxides).	Allowable for cobalt hydroxides.
28.27 (lead oxides; red lead and orange lead).	Allowable for lead dioxide, and for lead monoxide of pharmaceutical quality.
28.28 (hydrazine and hydroxylamine, etc.).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, for germanium dioxide, and for cupric oxide of analytical reagent quality.
28.29 (fluorides, etc.).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over.
28.30 (chlorides and oxide chlorides).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including ammonium chloride not of pharmaceutical quality or calcium chloride not of pharmaceutical quality; (*b*) for the following chlorides if of analytical reagent quality—barium, ferric or ferrous, magnesium, manganous, and stannic or stannous.
28.32 (chlorates and perchlorates).	Not allowable— (*a*) for the following chlorates—ammonium, barium, potassium or sodium; (*b*) for the following perchlorates—ferrous, lead, lithium, magnesium, potassium or sodium.
28.33 and 28.34 (bromides, etc.; iodides, etc.).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
28.35 (sulphides: polysulphides).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including antimony pentasulphide, antimony trisulphide, cadmium sulphide, mercuric sulphide (red), or zinc sulphide; (*b*) for sodium sulphide of analytical reagent quality.
28.36 (dithionites; sulphoxylates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over.
28.37 (sulphites and thiosulphates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for sodium sulphite of analytical reagent quality.
28.38 (sulphates and persulphates).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including barium sulphate not of pharmaceutical quality, calcium sulphate or basic lead sulphate; (*b*) for the following sulphates if of pharmaceutical quality—aluminium ammonium, aluminium potassium, ferric or ferrous, magnesium, sodium and zinc; (*c*) for the following sulphates if of analytical reagent quality—aluminium, cupric or cuprous, manganic or manganous, potassium and sodium hydrogen.
28.39 (nitrites and nitrates).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including synthetic sodium nitrate; (*b*) for lead nitrate if of analytical reagent quality; (*c*) for sodium nitrite if of analytical reagent quality.
28.40 (phosphites, hypophosphites and phosphates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, for *di*ammonium hydrogen orthophosphate of analytical reagent quality, and for *di*sodium hydrogen orthophosphate of pharmaceutical quality.
28.41 (arsenites and arsenates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for sodium arsenate of analytical reagent quality.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
28.42 (carbonates and percarbonates).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including barium carbonate not of analytical reagent quality, basic copper carbonates or basic lead carbonate; (*b*) for the following carbonates if of analytical reagent quality—barium, calcium, potassium and sodium; (*c*) for sodium hydrogen carbonate of pharmaceutical quality.
28.43 (cyanides and complex cyanides).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including ferric ferrocyanide or ferrous ferricyanide; (*b*) for the following if of analytical reagent quality—potassium cyanide and potassium ferrocyanide.
28.44 (fulminates, cyanates and thiocyanates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over.
28.45 (silicates).	Allowable for the following silicates—barium, cadmium, chromic or chromous, cobalt, cupric or cuprous, lead, magnesium, manganic or manganous, nickel, strontium and zinc.
28.46 (borates and perborates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including hydrated *di*sodium tetraborate such that, if reduced to the dry anhydrous form, it would be of a purity not less than 99 per cent.
28.47 (salts of metallic acids).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including cobalt aluminate, cobalt zincate, lead chromate, basic lead chromate, lead titanate, zinc chromate or zinc tetroxychromate; (*b*) for potassium dichromate of analytical reagent quality.
28.48 (other salts, etc., of inorganic acids).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including ammonium cobalt phosphate.
28.49 to 28.52 (colloidal precious metals, etc.; fissile chemical elements and isotopes, etc.; compounds of thorium, uranium, etc.).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.55 to 28.57 (phosphides; carbides; hydrides, etc.).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
28.58 (other inorganic compounds).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including lead cyanamide.
All headings of Chapter 29 (organic chemicals).	Allowable— (*a*) for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over, or the greater of such an ad valorem rate and a specific rate, but not including 1,6-hexanolactam, emetine and its salts, nicotine or nicotine sulphate; (*b*) for amidopyrin, buta-1,2-diene and buta-1,3-diene; (*c*) for caffein and its salts; (*d*) for theobromine and its salts; (*e*) for the following if of analytical reagent quality—benzene, cupric or cuprous acetate and sodium acetate.
30.03 (medicaments).	Allowable for unmixed products which, if not put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes, would be classified in Chapter 28 or Chapter 29, and would be eligible for drawback.
30.04 (wadding, gauze, bandages and similar medical or surgical dressings, etc.).	Allowable for wadding containing more than 33⅓ per cent. by weight of man-made fibres.
37.02 (unexposed photographic film).	Allowable for film of a length of 12 feet or more.
37.07 (exposed and developed cinematograph film not consisting only of sound track).	—
38.03 (activated carbon and certain activated mineral products).	Allowable for activated carbon, not being of animal origin.
38.11 (disinfectants, insecticides, etc.).	Allowable for unmixed products which, if not put up as mentioned in heading 38.11, would be classified in Chapter 28 or in Chapter 29, and would be eligible for drawback.
Articles of plastic and other artificial materials, or of rubber	
39.01 (condensation, poly-condensation and poly-addition products).	Allowable for polyoxymethylenes in the form of granules, being poly-addition products of not less than 90 per cent. by weight of formaldehyde and not being plasticised or otherwise compounded.
39.02 (polymerisation and co-polymerisation products).	Allowable for poly(vinyl chloride) tape nor exceeding ¾ inch in width, 15/1,000 inch in thickness or 36 feet in length, whether or not backed with adhesive.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
39.07 (articles of artificial resins or plastic materials, or of cellulose esters or ethers).	Allowable— (*a*) for articles of apparel (finished, unfinished, complete or incomplete) and for material cut to shape for making into apparel; (*b*) for objects of personal adornment; (*c*) for book ends; (*d*) for cigar and cigarette cases and boxes; (*e*) for clock and watch glasses; (*f*) for fancy blotters; (*g*) for inkstands; (*h*) for photograph frames; (*i*) for plastic combined bottle-stoppers and screw adaptors, but only on the exportation of lamp adaptors, of a kind suitable for the conversion of bottles into table lamps, incorporating such articles; (*j*) for powder bowls and boxes; (*k*) for receptacles imported as part of a brush, comb and mirror set; (*l*) for rosaries the beads of which are of plastic; (*m*) for smokers' ash receptacles; (*n*) for components for hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name-plates from plastic or metal strip, otherwise than by stamping the whole legend simultaneously; but not allowable, in the case of the articles referred to at (*d*) and (*j*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
40.06 (unvulcanised rubber in certain forms, and articles thereof).	Allowable for impregnated thread containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together.
40.10 (transmission, conveyor or elevator belts or belting, of vulcanised rubber).	Allowable for goods containing man-made fibres.
40.11 (rubber tyres, tyre cases, inner tubes and tyre flaps).	—
40.13 (articles of apparel, etc., of unhardened vulcanised rubber).	—
40.14 (certain articles of unhardened vulcanised rubber).	Allowable— (*a*) for polychlorobutadiene impellers and shaft seals for self-priming flexible vane impeller pumps; (*b*) for components for hand-operated appliances embodying a blade and working edge of base metal, and used for making

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	labels or nameplates from plastic or metal strip, otherwise than by stamping the whole legend simultaneously; (*c*) for shock, sound and vibration damping devices consisting of bellows of synthetic rubber based on nylon fabric anchored at each end to a steel bead wire, being devices which on exportation are incorporated in machinery.
Leather and furskin, and articles of descriptions commonly made thereof	
41.02 to 41.08 (leather).	—
42.02 (travel goods and other cases or containers of leather or certain other materials).	Allowable— (*a*) for cases, made wholly or partly of leather or material resembling leather, for musical instruments; (*b*) for cigar and cigarette cases and boxes; (*c*) for pocket wallets and for purses; (*d*) for receptacles imported as part of a brush, comb and mirror set; (*e*) for tobacco pouches; (*f*) for transparent plastic pass-holders which, on exportation, are incorporated in wallets or billfolds; (*g*) for women's handbags; but not allowable, in the case of the articles referred to at (*b*), (*c*) and (*e*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
42.03 (articles of apparel, etc., of leather or of composition leather).	—
42.04 (articles of leather of a kind used in machinery, etc.).	Allowable— (*a*) for leather drafting bands of a kind used for textile machinery; (*b*) for leather picking bands and tuggers.
42.05 (miscellaneous articles of leather or of composition leather).	Allowable for fancy blotters.
43.02 (furskins, tanned or dressed, and pieces thereof).	Allowable for furskins, tanned or dressed, not assembled.
43.03 (articles of furskin).	Allowable— (*a*) for articles of apparel (finished or unfinished, complete or incomplete); (*b*) for material cut to shape for making into apparel; (*c*) for picking bands and tuggers.
43.04 (artificial fur and articles thereof).	Allowable for articles of apparel (finished or unfinished, complete or incomplete) and for material cut to shape for making into apparel.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	Wood and cork and articles thereof
44.03 to 44.08, 44.10, 44.13 and 44.14 (wood in various forms, not more than partly manufactured, wood paving blocks, railway and tramway sleepers of wood, veneer sheets and sheets for plywood).	Not allowable, in the case of heading 44.08 except for riven staves not further prepared. Not allowable, in the case of heading 44.14, except for veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.
44.15 (plywood and other laminated or inlaid wood products and the like).	Allowable for plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material.
44.20 (wooden picture and photograph frames and the like).	Allowable for photograph frames.
44.21 (complete wooden packing cases, boxes, etc.).	Allowable for boxes of softwood boxboards not dovetailed, mortised or tenoned at the ends and not exceeding 22 inches in length, 11 inches in breadth, and 5¾ inches in depth, imported complete but unassembled; but allowable only on the exportation in the boxes of fresh or cured whole or filleted fish, other than shell-fish.
44.24 (household utensils of wood).	—
44.25 (wooden tools, tool bodies, tool handles and certain other articles of wood).	Allowable— (*a*) for tools; (*b*) for axe handles of the bent fawn foot type, not less than 24 inches in length; (*c*) for matchet handles; (*d*) for sticks of rectangular cross-section throughout, not more than 1 inch in width nor more than ¼ inch in thickness, and not more than 9 inches or less than 3 inches in length.
44.27 (certain articles of wood of a domestic, personal or ornamental kind).	Allowable— (*a*) for articles of personal adornment; (*b*) for book-ends; (*c*) for cigar and cigarette cases and boxes; (*d*) for inkstands; (*e*) for rosaries the beads of which are of wood; but not allowable, in the case of the articles referred to at (*c*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
44.28 (miscellaneous articles of wood).	Allowable— (*a*) for tops of bottle stoppers, but only on the exportation as such of bottle stoppers consisting wholly or partly of the imported top joined to a cork; (*b*) for curved handles pierced transversely at each end for attachment purposes, of a size and shape adapted for use in suitcases or attaché cases;

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*c*) for parts of matchet handles; (*d*) for spoons, flat, not more than 6 inches in length and not more than ⅛ inch in thickness; (*e*) for sticks of circular cross-section throughout, not more than ¼ inch in diameter, and not more than 6 inches or less than 2 inches in length; (*f*) for sticks of rectangular cross-section throughout, not more than 1 inch in width nor more than ¼ inch in thickness, and not more than 9 inches or less than 3 inches in length; but not allowable, in the case of the articles referred to at (*b*) above, on the exportation of goods incorporating those articles as part of the packing, container or get-up of the goods.
45.03 and 45.04 (articles of cork and agglomerated cork).	Allowable for corks, being parts of bottle stoppers, but only on the exportation as such of bottle stoppers consisting wholly or partly of the imported cork joined to a top.
Articles of paper and paperboard	
48.16 (boxes, bags and other packing containers, of paper or paperboard).	Allowable for waxed paper cartons, with inner lid and closure cap, of a capacity of not less than 12 and not more than 13 fluid oz., or not less than 25 and not more than 26 fluid oz., but only on the exportation of syrup in the cartons.
48.18 (registers, exercise books, note books, blotting-pads, etc., of paper or paperboard).	Allowable for fancy blotters.
48.21 (miscellaneous articles of paper pulp, paper, paperboard or cellulose wadding).	Allowable for rolled paper sticks of circular cross-section throughout, not more than ¼ inch in diameter, and not more than 6 inches and not less than 2 inches in length.
Textiles and textile articles	
50.03 (silk waste).	Allowable for goods containing more than 33⅓ per cent. by weight of man-made fibres.
50.04 to 50.10 (silk yarn, silk-worm gut and imitation catgut of silk, and woven silk fabrics).	—
51.01 to 51.04 (yarn and the like, and woven fabrics, of man-made fibres, continuous).	—
52.01 (metalised yarn).	Allowable for goods containing more than 33⅓ per cent. by weight of silk, of man-made fibres, or of both together.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
52.02 (woven fabrics of metal thread or of metalised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like).	—
53.03 (waste of sheep's or lambs' wool or of other animal hair, not pulled or garnetted).	—
53.04 (waste of sheep's or lambs' wool or of other animal hair, pulled or garnetted).	Allowable for goods containing more than 33⅓ per cent. by weight of man-made fibres.
53.06 to 53.10 (yarn of sheep's or lambs' wool or of other animal hair).	Allowable for goods containing silk or man-made fibres.
53.11 to 53.13 (woven fabrics of sheep's or lambs' wool or of other animal hair).	—
54.01 (flax, flax tow and flax waste).	Allowable for flax, flax tow or flax waste not hackled, carded or combed.
54.02 (ramie, ramie noils and ramie waste).	Allowable for ramie, ramie noils or ramie waste not carded or combed.
54.03 and 54.04 (flax or ramie yarn).	Allowable for yarn containing silk or man-made fibres.
54.05 (woven fabrics of flax or ramie).	—
55.03 (cotton waste, not carded or combed).	—
55.05 and 55.06 (cotton yarn).	Allowable for yarn containing silk or man-made fibres.
55.07 to 55.09 (woven fabrics of cotton).	—
All headings of Chapter 56 (man-made fibres, discontinuous, and yarn and fabrics thereof).	—
57.01 and 57.03 (true hemp, jute, and tow and waste thereof).	Allowable for hemp or jute, or tow or waste thereof, not carded or combed.
57.04 (miscellaneous vegetable textile fibres and waste thereof).	Allowable for goods, not carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres.
57.05 to 57.07 (yarn of true hemp, jute and miscellaneous vegetable textile fibres).	Allowable for yarn containing man-made fibres.
57.09 to 57.11 (woven fabrics of true hemp, jute and miscellaneous vegetable textile fibres).	—

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
57.12 (woven fabrics of paper yarn).	Allowable for woven fabric of a weight not exceeding 12 oz. to the square yard, made either entirely from paper yarn, whether treated with cellulose solution or not, or from such material with the addition of one or more strands of other material in the selvedge.
All headings of Chapter 58 (carpets, etc., and tapestries; pile and chenille fabrics; narrow fabrics; tulle and other net fabrics; lace; embroidery).	Not allowable for chenille or gimped yarns of heading 58.07 not containing silk or man-made fibres.
All headings of Chapter 59 (wadding and felt; twine, cordage, etc.; special fabrics; impregnated and coated fabrics; textile articles of industrial use.)	Not allowable for goods of heading 59.01 (wadding, flock, etc.) not containing more than 10 per cent. by weight of man-made fibres. Not allowable for the following goods of heading 59.03— (*a*) bonded fibre fabrics, impregnated or coated with rubber or in which rubber forms the bonding substance, which contain 50 per cent. or more by weight of non-textile material and 10 per cent. or less by weight of man-made fibres; (*b*) articles of bonded fibre fabrics impregnated or coated with rubber or in which rubber forms the bonding substance which contain 50 per cent. or more by weight of non-textile material; (*c*) rubber adhesive goods with backings of bonded fibre fabrics, being goods which contain 50 per cent. or more by weight of non-textile material. Not allowable for goods of heading 59.04 (twine, cordage, etc.) not containing silk or man-made fibres. Not allowable, in the case of articles of any of headings 59.01 to 59.05 (wadding, etc., felt, bonded fibre fabrics, twine, cordage, etc., and nets and netting), on the exportation of goods incorporating them as, or as part of, the packing, container or get-up of the goods. Not allowable for the following goods of heading 59.11, namely, woven textile fabrics, impregnated, coated, covered or laminated with rubber, which contain 50 per cent. or more by weight of rubber. Not allowable for the following goods of heading 59.17, namely, articles of woven textile fabrics, impregnated, coated, covered or laminated with rubber, which contain 50 per cent. or more by weight of rubber.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
All headings of Chapter 60 (knitted and crocheted goods).	—
All headings of Chapter 61 (articles of apparel, etc., of textile fabrics, other than knitted and crocheted goods).	—
62.01 and 62.02 (travelling rugs and blankets; household linen and textile furnishings).	—
62.03 and 62.04 (sacks and bags of a kind used for the packing of goods; tarpaulins, sails, awnings, sunblinds, tents and camping goods).	Allowable for articles containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together; but not allowable on the exportation of goods incorporating the articles as, or as part of, the packing, container or get-up of the goods.
62.05 (miscellaneous made-up textile articles).	Allowable— (*a*) for articles containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together; (*b*) for boot, shoe, corset and similar laces.
Both headings of Chapter 63 (old clothing, etc., and rags).	—
Footwear, headgear and miscellaneous articles of kinds suitable for personal use	
64.01 to 64.04 (footwear).	—
64.05 (parts of footwear).	Allowable for shoe uppers incorporating woven strips of leather, whether or not containing furskin, on the exportation of shoes incorporating such shoe uppers.
All headings of Chapter 65 (headgear and parts thereof).	—
66.01 (umbrellas and sunshades).	Allowable for goods with covers or cases containing silk or man-made fibres.
67.02 (artificial flowers, foliage or fruit).	Allowable for artificial flowers, foliage or fruit, and for articles made of artificial flowers, foliage or fruit.
67.04 (wigs and other false hair, and other articles of human hair).	Allowable for hair nets.
Articles of stone, plaster, cement, asbestos, mica and similar materials; ceramic products; glass and glassware	
68.04 and 68.05 (millstones, grindstones, etc. and hand polishing stones, whetstones, oil stones, etc.).	—
68.13 (fabricated asbestos and articles thereof, etc.).	Allowable for wheels of corrugated asbestos paper.
68.14 (friction material of a kind suitable for brakes, clutches or the like, with a basis of asbestos, other mineral substances or cellulose).	—

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
69.03 (miscellaneous refractory goods).	Allowable for laboratory wares, but not on the exportation of goods incorporating those wares as, or as part of, the packing, container or get-up of the goods.
69.09 (laboratory, chemical or industrial wares of ceramics, and certain other articles).	Allowable for laboratory wares, but not on the exportation of goods incorporating those wares as, or as part of, the packing, container or get-up of the goods.
69.11, 69.12 and 69.13 (tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or other pottery; certain ornaments and furniture of ceramic).	Not allowable on the exportation of goods incorporating the imported articles as, or as part of, the packing, container or get-up of the goods, and not allowable in respect of any exportation on or after 1st January 1972.
70.03 (glass in balls, rods and tubes, unworked, not being optical glass).	Allowable for tubing of a kind suitable for use for scientific purposes.
70.06 (cast, rolled, drawn or blown glass in rectangles, surface ground or polished, but not further worked).	Allowable for heat-absorbing glass, surface ground and polished on both faces, and having the properties of either of the categories specified in paragraph 23 of British Standard 952:1964, being glass imported in rectangles of 10 feet or more in length and 7½ feet or more in width.
70.08 (safety glass consisting of toughened or laminated glass).	Allowable for safety glass in sizes and shapes ready for incorporation in motor vehicles.
70.09 (glass mirrors).	Allowable for hand mirrors, and for rear-view mirrors suitable for cycles or motor vehicles.
70.10 (certain containers of glass).	Allowable for syphon vases, but not on the exportation of goods incorporating the syphon vase as, or as part of, the packing, container or get-up of the goods.
70.11 (glass envelopes for electric lamps, etc.).	Allowable for glass envelopes other than those for filament lamps or for mercury arc rectifiers of the mercury pool cathode type.
70.12 (glass inners for vacuum flasks, etc.).	—
70.13 (glassware of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or similar uses).	Not allowable on the exportation of goods incorporating the imported articles as, or as part of, the packing, container or get-up of the goods, and not allowable in respect of any exportation on or after 1st January 1972.
70.14 (illuminating glassware, signalling glassware and optical elements of glass).	Allowable for illuminating glassware of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses, but not allowable on the exportation of goods incorporating any such articles as, or as part of, the packing, container or get-up of the goods, and not allowable in respect of any exportation on or after 1st January 1972.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
70.15 (clock and watch glasses and similar glasses).	Allowable for clock and watch glasses.
70.17 (laboratory, hygenic and pharmaceutical glassware, and glass ampoules).	Allowable for laboratory glassware and for glass ampoules; but not allowable on the exportation of goods incorporating the imported article as, or as part of, the packing, container or get-up of the goods.
70.18 (optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses).	Allowable for optical glass and elements of optical glass.
70.19 (glass beads, imitation pearls, etc., and other decorative glass smallwares and articles thereof).	Allowable for articles wholly or partly of glass beads, and for objects of personal adornment.
70.21 (other articles of glass).	Allowable for face plates, cones or necks. being parts of glass envelopes for cathode ray tubes.
	Jewellery, etc.
71.02 and 71.03 (unmounted precious and semi-precious stones, natural, synthetic or reconstructed).	—
71.12 (articles of jewellery and parts thereof of precious metal or rolled precious metal).	Allowable for buttons, but not on the exportation of goods (other than goods consisting only of buttons and any packing, container and get-up thereof) incorporating buttons.
71.15 (articles consisting of or incorporating pearls or precious or semi-precious stones).	Allowable— (*a*) for buttons, but not on the exportation of goods (other than goods consisting only of buttons and any packing, container and get-up thereof) incorporating buttons; (*b*) for cultured blister pearls (Mabe pearls), sorted and graded, but not on the exportation of the imported articles after they have been subjected to any process other than sorting and grading or of goods (other than goods consisting only of the imported articles and any packing, container and get-up thereof) incorporating the imported articles.
71.16 (imitation jewellery).	—
	Base metals and articles of base metal
73.02 (ferro-alloys).	Allowable for ferro-molybdenum, for ferro-titanium containing not more than 2 per cent. by weight of carbon, for ferro-tungsten and for ferro-vanadium.
73.15 (alloy steel, etc.).	Allowable for stainless steel tape not exceeding ½ inch in width, 6/1,000 inch in thickness or 21 feet in length, whether or not backed with adhesive.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
73.20 (tube and pipe fittings of iron or steel).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
73.29 (chain and parts thereof of iron or steel).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
73.32 (bolts, nuts, screws, rivets, etc. of iron or steel).	Allowable for specialised parts of aircraft, motor vehicles, clocks and watches, or machinery and for bolts, nuts and screws which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or nameplates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.
73.35 (springs and leaves for springs of iron or steel).	Allowable for specialised parts of aircraft, motor vehicles or machinery and for springs which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or nameplates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.
73.37 (boilers, radiators and other appliances for room heating, not electrically heated).	Not allowable except for air heaters and hot air distributors (including those which can also distribute cool or conditioned air) not designed for connection to a central heating system.
73.40 (miscellaneous articles of iron or steel).	Allowable— (*a*) for electrical insulator parts, being insulator caps of galvanised steel, but only on the exportation as such of electrical insulators of glass and metal incorporating the caps; (*b*) for ladies' handbag frames, but only on the exportation as such of ladies' handbags incorporating the frames; (*c*) for empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders and for parts of such spools; (*d*) for steel key-plates, brassed and lacquered and with a sliding bar, but without hooks or loops, being key-plates which on exportation are incorporated in key containers; (*e*) for spherical-headed hooks and loops which on exportation are incorporated in key containers;

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*f*) for articles which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or nameplates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.
74.04 (wrought plates, sheets and strip, of copper).	Allowable for copper tape not exceeding ½ inch in width, 8/1,000 inch in thickness or 21 feet in length, whether or not backed with adhesive.
74.08 (tube and pipe fittings of copper or copper alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
74.11 (certain articles of copper wire or of wire of copper alloys).	Allowable for fourdrinier paper-machine wires.
74.13 (chain and parts thereof of copper or copper alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
74.15 (bolts, nuts, screws, rivets, etc., of copper or copper alloys).	Allowable for specialised parts of aircraft, motor vehicles, clocks and watches, or machinery.
74.16 (springs of copper or copper alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
74.19 (miscellaneous articles of copper or copper alloys).	Allowable— (*a*) for ladies' handbag frames, but only on the exportation of ladies' handbags incorporating the frames; (*b*) for plated drinking cups, finished bright both inside and out, of a capacity not exceeding 8 fluid oz.
75.04 and 75.06 (tube and pipe fittings and miscellaneous articles of nickel or nickel alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
76.04 (aluminium foil).	Allowable for aluminium tape not exceeding ½ inch in width, 6/1,000 inch in thickness or 16 feet in length, whether or not painted or backed with adhesive.
76.07 (tube and pipe fittings of aluminium or aluminium alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
76.15 (articles of a kind used for domestic purposes and certain other articles of aluminium or aluminium alloys).	Allowable for smokers' ash receptacles.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
76.16 (miscellaneous articles of aluminium or aluminium alloys).	Allowable— (*a*) for cigar and cigarette cases and boxes, but not on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods; (*b*) for rosaries the beads of which are of aluminium; (*c*) for specialised parts of aircraft, motor vehicles or machinery; (*d*) for terminal clamps for silicon carbide high temperature heating elements, but not on the exportation of goods (other than goods consisting only of the imported articles and any packing, container and get-up thereof) incorporating the imported articles; (*e*) for articles which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name-plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.
77.03 (miscellaneous articles of magnesium or magnesium alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
78.05 and 78.06 (tube and pipe fittings and miscellaneous articles of lead or lead alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
79.03 (wrought plates, sheets and strip, of zinc; zinc foil; etc.).	Allowable for zinc alloy tape not exceeding ½ inch in width, 10/1,000 inch in thickness or 15 feet in length, whether or not backed with adhesive.
79.04 and 79.06 (tube and pipe fittings and miscellaneous articles of zinc or zinc alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery and for articles of zinc which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal and used for making labels or nameplates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.
80.05 and 80.06 (tube and pipe fittings and miscellaneous articles of tin or tin alloys).	Allowable for specialised parts of aircraft, motor vehicles or machinery.
81.01 (tungsten and tungsten alloys, and articles thereof).	—
81.02 (molybdenum and molybdenum alloys, and articles thereof).	—

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
81.04 (miscellaneous base metals and alloys, and articles thereof).	Allowable— (*a*) for chromium and vanadium and articles thereof; (*b*) for manganese metal (other than alloys of manganese) containing not more than 1 per cent. by weight of carbon; (*c*) for uranium depleted in U235.
82.01 (agricultural, horticultural and forestry hand tools).	Allowable for picks, for axes, bill hooks and similar hewing tools, for grass shears, and for timber wedges.
82.02 to 82.08 (tools and implements of various types, of base metal).	—
82.09 (knives).	Allowable for pocket knives.
82.11 (razors and razor blades).	Allowable— (*a*) for razors other than safety razors; (*b*) for blades and heads, and base metal parts of blades and heads, for electric shavers.
82.12 (scissors and blades therefor).	Allowable for scissors, including tailors' shears.
82.13 (miscellaneous articles of cutlery; manicure and chiropody sets and appliances).	Allowable for manicure sets, for manicure clippers and nippers, being articles not less than 4 inches in length, and for nail files.
83.01 (locks and padlocks, frames for handbags, etc., incorporating locks and keys therefor, of base metal).	Allowable— (*a*) for spring-catch locks with spring hinged hasps, of a size and shape adapted for use in suitcases or attaché cases, but not on the exportation of goods incorporating the locks as part of the packing, container, or get-up of the goods; (*b*) for ladies' handbag frames, but only on the exportation as such of ladies' handbags incorporating the frames.
83.06 (indoor ornaments of base metal).	Allowable for metal ornaments in the form of models of living creatures, flowers, foliage, fruit, or inanimate objects, being ornaments of a size and kind suitable for incorporation as decoration in clock cases, inkstands, ash trays, caskets and similar articles used for domestic or office purposes; but not allowable on the exportation of goods incorporating the ornament as part of the packing, container or get-up of the goods.
83.07 (lamps, etc., of base metal but not including electrical apparatus).	Allowable for cycle lamps.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
83.09 (clasps, frames with clasps for handbags, etc., buckles, buckle-clasps and certain other articles, of base metal, of kinds commonly used for clothing, travel goods etc.).	Allowable— (*a*) for ladies' handbag frames, but only on the exportation as such of ladies' handbags incorporating the frames; (*b*) for fancy buckles and clasps; (*c*) for steel key-plates, brassed and lacquered and with a sliding bar, complete with spherical-headed hooks or loops, being key-plates which on exportation are incorporated in key containers.
83.11 (bells and gongs, non-electric, of base metal).	Allowable for cycle bells.
83.12 (photograph, picture and similar frames and mirrors, of base metal).	Allowable for photograph frames and for mirrors.
Machinery and electrical equipment	
All headings of Chapter 84 (boilers, machinery and mechanical appliances).	Not allowable for water closet cistern mechanisms or parts thereof, being goods of headings 84.59 or 84.61.
85.01 (electrical goods of the following descriptions: generators, motors, converters, transformers, rectifiers and rectifying apparatus, inductors).	Allowable for generators and motors (other than synchros) and rotary converters, for laboratory induction coils, for calibrated inductors, and for parts of any of those articles.
85.02 (electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; and certain other electro-magnetic articles).	—
85.03 (primary cells and primary batteries).	Allowable for standard cells and for parts thereof.
85.04 (electric accumulators).	Allowable for positive plates and negative plates, made of nickel plated steel, not less than $5\frac{1}{16}$ inches nor more than $5\frac{1}{4}$ inches in length, and not less than $1\frac{1}{4}$ inches nor more than $1\frac{3}{8}$ inches in width.
85.05 to 85.09 (hand tools, domestic appliances, shavers and hair clippers, with self-contained electric motors; electrical starting and ignition equipment for internal combustion engines; certain electrical equipment for cycles and motor vehicles).	—
85.11 (industrial and laboratory electric furnaces, etc.; electric welding brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting).	Allowable for laboratory electric furnaces, for welding, brazing and soldering machines and apparatus and similar machines and apparatus for cutting, and for parts of any of those articles.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
85.12 (electric space and water heaters, electric hair dressing appliances and certain other electric appliances of a similar nature).	Allowable— (*a*) for hair driers and parts thereof and for hand and face driers and parts thereof; (*b*) for silicon carbide high temperature heating elements with a heating temperature range that exceeds 1100° centigrade, but not on the exportation of goods (other than goods consisting only of the imported articles and any packing, container and get-up thereof) incorporating the imported articles.
85.13 (electrical line telephonic and telegraphic apparatus).	Allowable for teleprinters, for morse transmitters and receivers, for morse re-perforators, and for parts of any of those articles.
85.14 (microphones, loudspeakers and amplifiers).	Allowable— (*a*) for the following, if on exportation they are incorporated in complete deaf aids, namely— (i) microphones of approximately cylindrical shape not exceeding 18 mm. in diameter and 8 mm. in thickness, exclusive of leads, or of approximately rectangular shape, with a maximum dimension not exceeding 20 mm., exclusive of leads; (ii) transistor amplifier units containing not less than two and not more than five transistors and weighing less than 1½ oz.; (*b*) for the following, if on exportation they are incorporated in loudspeakers, namely— (i) loudspeaker cones of paper pulp; (ii) loudspeaker spiders comprising a disc, centre punched, with circular corrugation, manufactured from a plasticised fabric.
85.15 (radio etc. apparatus).	Allowable— (*a*) for electrically operated extending and retracting aerials which on exportation are incorporated in motor-cars; (*b*) for radio (including radar and television) transmitting sets, receiving sets and combined transmitting and receiving sets, complete, designed or adapted for fitting to aircraft or motor vehicles; (*c*) for radio-broadcast reception apparatus (television or sound, or both) incorporating gramophones.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
85.18 (electrical capacitors).	Allowable— (*a*) for laboratory and standard capacitors and parts thereof; (*b*) for tantalum capacitors, approximately cylindrical in shape, with a maximum diameter not exceeding 3 mm. and a maximum length not exceeding 7 mm., exclusive of leads, and incorporated on exportation in complete deaf aids.
85.19 (apparatus for making and breaking, protecting, connecting, regulating or controlling electrical circuits).	Allowable— (*a*) for solenoid or motor operated switches; (*b*) for switches, switchboards and control panels, being specialised parts of machinery, aircraft or motor vehicles; (*c*) for precision, standard and laboratory resistors, and parts thereof; (*d*) for carbon track volume controls incorporated on exportation in complete deaf aids, being controls of drum type with a cylindrical drum not exceeding 12 mm. in diameter and 4 mm. in thickness, or of sliding type with a length of carbon track not exceeding 7 mm.; (*e*) for torpedo switches; (*f*) for lampholders fitted with a plastic combined bottle-stopper and screw adaptor and suitable for use with lamps having bayonet caps $\frac{7}{8}$ inch in diameter; (*g*) for lampholders suitable for use with lamps having Edison screw caps 1 inch in diameter; (*h*) for two-pin plugs with flat pins; (*i*) for two-pole 10 amp. 250 volt plugs having an earth socket and dual wiping earth contacts, and being suitable for use with socket outlets having a pin-type earthing contact or side earthing contacts, if— (i) the diameter of the plug base is not less than 1·418 inches or more than 1·456 inches, and (ii) the exterior length of the pins is not less than 0·688 inches or more than 0·728 inches, and (iii) the distance between the centres of the pins is not less than 0·740 inches or more than 0·756 inches, and (iv) the earth socket is capable of accepting pins of a diameter not less than 0·169 inches or more than 0·208 inches, and the plugs are on exportation fitted to portable electric tools;

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*j*) for terminal straps for silicon carbide high temperature heating elements, but not on the exportation of goods (other than goods consisting only of the imported articles and any packing container and get-up thereof) incorporating the imported articles; but not allowable, in the case of the articles referred to at (*e*), (*f*), (*g*) and (*h*) above, except on the exportation of lamp adaptors, of a kind suitable for the conversion of bottles into table lamps, incorporating such articles.
85.20 (electric filament lamps and electric discharge lamps; arc-lamps; electrically ignited photographic flash bulbs).	Allowable for discharge lamps and for arc-lamps for cinematograph projectors, and for parts of such lamps.
85.21 (thermionic, cold cathode and photo-cathode valves and tubes; photocells; mounted transistors, etc.).	Allowable— (*a*) for thermionic, cold cathode and photo-cathode valves and tubes, for photocells, for mounted piezo-electric quartz crystals, and for parts of any of those articles; (*b*) for junction transistors, approximately cylindrical in shape, not exceeding 4 mm. in diameter and 8 mm. in length, exclusive of leads, and incorporated on exportation in complete deaf aids.
85.22 (miscellaneous electrical goods and apparatus).	Allowable for standard signal generators, radio type, for oscillators, laboratory and standard, and for parts of any of those articles.
85.24 (carbon brushes, arc-lamp carbons and other carbon articles of a kind used for electrical purposes).	Allowable for arc-lamp carbons and parts thereof, and for amorphous carbon electrodes, other than primary battery carbons.
85.26 (certain insulating fittings for electrical apparatus, being fittings wholly of insulating material apart from certain components incorporated for purposes of assembly).	—
Vehicles, aircraft and vessels	
86.01 to 86.04 (rail locomotives and mechanically propelled railway and tramway rolling-stock).	—
86.06 (railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles).	Allowable for cranes.
86.09 (parts of railway and tramway locomotives and rolling-stock).	Allowable for parts of rail locomotives.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
All headings of Chapter 87 (vehicles other than railway or tramway rolling-stock), except headings 87.10 (cycles, not motorised) and 87.13 (baby carriages and invalid carriages, not mechanically propelled).	Allowable, in the case of goods of heading 87.14 (miscellaneous vehicles, not mechanically propelled), only for trailer units of flexible or articulated motor vehicles, and for parts of such units.
88.02 (flying machines, gliders and kites; rotochutes).	Allowable for flying machines.
88.03 (parts of goods falling in heading 88.01 (balloons and airships) and 88.02).	Allowable— (i) for parts of flying machines; (ii) for wing sections, fuselage sections and under-carriage parts for gliders, but only when exported as parts of complete gliders fully assembled or in kit form.
88.04 (parachutes).	Allowable for goods of silk or man-made fibres.
88.05 (catapults and similar aircraft launching gear; ground flying trainers).	—
Optical, photographic, measuring, etc., and medical and surgical apparatus; clocks and watches; musical instruments, and sound recorders and reproducers	
90.01 and 90.02 (lenses, prisms, mirrors and other optical elements, etc.).	—
90.03 (frames and mountings for spectacles, etc.).	Allowable for frames of tortoise-shell.
90.05 and 90.06 (refracting telescopes and astronomical instruments).	—
90.07 (photographic cameras; photographic flashlight apparatus, photo-copying apparatus (not contact type)).	Allowable for all goods except tripods and other stands, pistol grips and photographic flashlight apparatus.
90.08 (cinematographic cameras, projectors, sound recorders and sound reproducers).	Not allowable for tripods and other stands for articles of heading 90.08, or for pistol grips for cameras of that heading.
90.09 (image projectors; photographic enlargers and reducers).	Not allowable for tripods and other stands for image projectors.
90.10 (miscellaneous photographic and cinematographic equipment and apparatus).	Allowable— (*a*) for cinematographic editing machines incorporating means of projection; (*b*) for cinematographic enlargers and reducers (optical printers); (*c*) for re-recorders; (*d*) for other optical projection apparatus; (*e*) for film viewing magnifiers; (*f*) for photo-copying machines (being non-optical) of direct contact or transfer type (other than dyeline type) with semi-dry developing system.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
90.11 and 90.12 (microscopes and diffraction apparatus, electron and proton, and compound optical microscopes).	—
90.13 (miscellaneous optical appliances and instruments).	Not allowable for spotlights (non-focusing) or searchlights.
90.14 (surveying, navigational, meteorological and similar instruments).	Allowable— (*a*) for instruments incorporating optical elements, but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function; (*b*) for the following surveying (including photogrammetrical surveying) and hydrographic instruments—clinometers, hypsometers, co-ordinatographs, cross staff heads, and plane tables; (*c*) for the following navigational instruments—accelerometers, altimeters, and horizons (artificial), gyroscopic type; (*d*) for the following geophysical instruments—magnetometers, seismographs and variometers; (*e*) for compasses.
90.15 (balances of a sensitivity of 5 centigrams or better).	—
90.16 (drawing, marking-out and mathematical calculating instruments; measuring or checking instruments, appliances and machines; profile projectors).	Allowable— (*a*) for instruments, appliances and machines incorporating optical elements, but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function; (*b*) for the following other instruments, appliances and machines— (i) calculating cylinders, dials and rules, isographs, half sets, compasses (including beam compasses), dividers (including proportional dividers), bows, spring bows, ruling pens, pantographs and eidographs, and slide rules; (ii) chronographs (barrel), clinometers, coordinatographs, dividing machines and engines (linear and circular), engine indicators, harmonic analysers (planimeter type), integraphs, integrators (planimeter type), opisometers, planimeters, and spherometers; (iii) curves, drafting machines, parallel rules, protractors, precision squares, set squares, and T squares, scribing blocks of precision or surface gauges, straight edges and surface plates;

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(iv) gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms; (v) tape measures in ornamental containers with a spring-operated rewind device.
90.17 (medical, etc., instruments and appliances).	Allowable— (*a*) for instruments and appliances incorporating optical elements, but not including mouth mirrors not optically worked, or instruments or appliances in which the optical element is for viewing a scale or some other subsidiary function; (*b*) for cardiographs; (*c*) for optometers; (*d*) for myographs; (*e*) for glass barrelled hypodermic syringes.
90.19 (orthopaedic appliances, etc.; artificial parts of the body; deaf aids, etc.).	Allowable— (*a*) for artificial human eyes of glass; (*b*) for the following articles incorporated on their exportation in complete deaf aids, that is to say— (i) chassis with a cylindrical drum volume control not exceeding 12 mm. in diameter and 4 mm. in thickness mounted thereon. (ii) earphones of approximately cylindrical shape, not exceeding 18 mm. in diameter and 8 mm. in thickness, or of approximately rectangular shape with a maximum dimension not exceeding 16 mm., the measurement being made (in any case) exclusive of earmould nipples and of leads.
90.20 and 90.22 to 90.27 (X-ray apparatus, etc.; miscellaneous measuring and checking instruments and apparatus, etc.).	—
90.28 (electrical measuring, checking, analysing or automatically controlling instruments and apparatus).	Not allowable for— (*a*) ammeters, voltmeters, wattmeters, thermostats and thermo-regulators (other than precision types); (*b*) automatic regulators of electrical quantities (other than motor driven and vibrating contact automatic voltage regulators); (*c*) automatic control instruments and apparatus for controlling non-electrical quantities (other than those for automatic control of flow, depth, pressure or other variables of liquids or gases, or of temperature); (*d*) telemetering instruments and apparatus.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
90.29 (parts or accessories of measuring and checking instruments and apparatus, etc.).	Not allowable for parts or accessories of the following— (*a*) ammeters, voltmeters, wattmeters, thermostats and thermo-regulators (except parts and accessories of precision types, and parts and accessories incorporated in refrigeration controls, being parts and accessories suitable for use solely with, or of a kind mainly used with, such controls); (*b*) automatic regulators of electrical quantities (other than motor driven and vibrating contact automatic voltage regulators); (*c*) automatic control instruments and apparatus for controlling non-electrical quantities (other than those for automatic control of flow, depth, pressure or other variables of liquids or gases, or of temperature).
All headings of Chapter 91 (clocks and watches).	—
All headings of Chapter 92 (musical instruments and sound or television image recorders and reproducers).	Not allowable for television image and sound recorders and reproducers, magnetic (classified in heading 92.11) or parts and accessories thereof (classified in heading 92.13).
Miscellaneous manufactured articles	
94.03 (miscellaneous furniture).	Allowable for wooden frames for camp beds, imported without metal fittings, but only on the exportation as such of complete assembled camp beds each incorporating a wooden frame and a canvas top.
94.04 (mattress supports and articles of bedding or similar furnishing).	Not allowable for articles of expanded, foam or sponge artificial plastic material, whether or not covered.
95.01 (worked tortoise-shell and articles of tortoise-shell).	Allowable for articles of tortoise-shell.
95.02 (worked mother of pearl and articles of mother of pearl).	Allowable for articles of mother of pearl.
95.05 (worked horn, coral or other animal carving material, and articles thereof).	Allowable— (*a*) for articles of coral or shells; (*b*) for matchet handles and parts thereof of horn.
95.06 (worked vegetable carving material, and articles thereof).	Allowable for rosaries the beads of which are of coco bean.
96.02 (miscellaneous brooms and brushes, paint rollers, etc.).	Allowable— (*a*) for hair, tooth, nail, clothes, hat and shaving brushes;

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*b*) for brooms and brushes with filling of man-made fibres (including monofil of heading 51.01 or 51.02).
96.05 (powder-puffs and pads for applying cosmetics or toilet preparations).	Not allowable on the exportation of goods incorporating the imported article as, or as part of, the packing, container or get-up of the goods.
97.01 to 97.03 (toys).	Not allowable for parts.
97.04 (equipment for parlour, table and funfair games).	Not allowable for playing cards, or for billiard tables.
97.06 (equipment for gymnastics, athletics, sports and outdoor games).	Allowable— (*a*) for blade blanks for electric foils or electric épées, but only on the exportation of such foils or épées or of blades therefor; (*b*) for dome-shaped cork pieces, but only on the exportation of shuttlecocks incorporating them.
98.01 (buttons and button moulds, studs, cuff-links and press-fasteners).	Allowable— (*a*) for buttons and button moulds, and parts and blanks thereof, but not on the exportation of goods (other than goods consisting only of the imported articles and any packing, container and get-up thereof) incorporating the imported articles; (*b*) for cuff-links.
98.03 (fountain pens, etc., penholders, pencil-holders and the like, propelling pencils and sliding pencils).	—
98.05 (pencils, with certain exceptions, crayons, chalks and the like).	Allowable for pencils.
98.07 (hand-operated date, etc., stamps and composing sticks, and certain hand printing sets).	Allowable for hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.
98.10 (mechanical lighters and similar lighters, and parts thereof).	Allowable for flint wheels for mechanical lighters and for metal gas tanks incorporated in mechanical lighters.
98.11 (smoking pipes; cigar and cigarette holders).	—
98.12 (combs, hair-slides and the like).	—
98.14 (scent and similar sprays of a kind used for toilet purposes).	—
98.15 (vacuum flasks, etc.).	Allowable for vacuum flasks and other vacuum vessels, complete with cases.

SCHEDULE 2

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Abrasive discs.	Vulcanised fibre imported in rolls.	—
Acetylcarbromal.	2-Ethylbutyric acid.	—
Adhesive tape, of a width not exceeding 6¼ ins. consisting of paper coated on one side with adhesive.	Creped paper, manufactured entirely of semi-bleached sulphate cellulose fibre, whether wet-strengthened or not but not otherwise treated or impregnated, being paper which is imported in rolls of a width not less than 23 ins. and which is of a weight when fully extended equivalent to more than 24·5 grammes, but not more than 98 grammes, per square metre.	—
Animal black (other than ivory black and spent animal black).	Bones, de-fatted, crushed or uncrushed.	—
Animal foodstuffs, canned.	Whale meat of heading 02.04 of the Customs Tariff 1959.	—
Apricot kernel products.	Apricot kernels, shelled but not further prepared.	£1·1500 per cwt. of apricot kernels.
Beans:— 1. Canned in tomato sauce, with or without sausages, pork, kidney or bacon. 2. Canned in curry sauce.	Dried white beans, other than butter beans.	—
Biscuits (other than chocolate biscuits), cake mixes, puddings and pudding mixes.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar,

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		(ii) £4·0750 per ton of anhydrous invert sugar. (*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
Booklets, not exceeding 3½ ins. in length and 2½ ins. in width, and containing not less than 60 leaves consisting of paper coated on one side with powder.	Paper, coated on one side with powder, in sheets not less than 30 ins. in length and 18 ins. in width and of a weight when fully extended equivalent to not less than 35, and not more than 45, grammes per square metre.	—
Boots, bootees, shoes, slippers and sandals containing in the uppers (and not as linings, internal stiffening pieces, stitchings, fastenings or ornaments) leather of the following description namely, dressed leather other than patent leather, and other than glace kid being chrome tanned goatskin of smooth polished finish.	Leather of the description referred to in column 1, not imported in the form of shaped pieces for making into footwear.	—
Bromvaletone.	*iso*Valeric acid.	—
Carbromal.	2-Ethylbutyric acid.	—
Casings for sausages and prepared meats:		
1. Casings manufactured in the form of bags of which the sealed ends are curved.	Tubing of poly (vinyl chloride) imported in reels, whether or not plasticised or pigmented.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
2. Other casings.	Tubing of any of the following materials imported in reels, whether or not plasticised or pigmented— (*a*) regenerated cellulose, (*b*) poly (vinyl chloride), (*c*) coated or impregnated paper of vegetable fibre.	—
Castor oil and goods made therefrom:		
1. Castor oil (including dehydrated oil); fatty acids derived from castor oil (including dehydrated fatty acids).	Castor seed.	—
2. Dehydrated castor oil; fatty acids derived from castor oil (including dehydrated fatty acids).	Castor oil (other than hydrogenated castor oil).	—
3. Sebacic acid.	Castor oil.	—
Chewing gum and chewing confectionery.	Chewing gum base.	—
Chocolate:		
1. Block couverture, bakers' covering compounds, granulettes and other chocolate for further manufacturing purposes.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar.

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		(*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
	(C) Lecithin and other phosphoaminolipins.	
2. Chocolate confectionery, sugar confectionery containing cocoa, and chocolate biscuits.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar. (*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
	(C) Liquid glucose.	—
	(D) Milk powder; dried egg albumin; coconut, desiccated; pineapple, fresh; edible nuts other than coconuts, brazil, cashew, hazel, almonds and chestnuts; ginger; tartaric acid essential oils, terpeneless —orange, lemon, lime, mandarin, tangerine, peppermint, spearmint, aniseed and eucalyptus; lecithin and other phosphoaminolipins; natural gums.	—
Cigarette papers in the form of booklets.	Cigarette paper imported in bobbins or reels.	—
Cinematograph film (including sound tracks), exposed, whether positive or negative, and whether developed or not.	Unexposed film of a length of 12 feet or more.	—
Cloth oil or wool oil but neither containing less than 70 per cent. by weight of oleine fatty acids.	Animal tallow or bone grease.	—
Cocoa powder, sweetened, and drinking chocolate.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		(i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar. (*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
Cod, dried and salted.	Fresh cod, with heads and tails, from which the entrails, livers and roes have been removed.	£4·1000 per ton of dried salted cod.
Coffee: 1. Roasted coffee beans. 2. Roasted coffee in ground form, whether pure or mixed with other substances. 3. Soluble coffee powder, whether of pure coffee or a mixture of pure coffee and other substances.	Coffee beans, not being kiln dried or roasted or ground.	—
Combing oil, being a mixture of refined sperm oil, castor oil and fatty acids.	Unrefined sperm oil and castor oil.	—
Condensed milk.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar.

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		(*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar.
		(*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
Cuprammonium products, that is to say, manufactures wholly or partly of cuprammonium filament or fibres, the following:—		
1. Woven ribbons, woven labels and similar woven goods, whether in the piece or not; woven fabric.	Cuprammonium continuous filament yarn.	—
2. Warp knitted fabric, whether on a base or not.	Spun yarn of cuprammonium fibres or of cuprammonium fibres and wool.	—
3. Brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	—
4. Warp knitted fabric other than brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	—
Dextrins, soluble, and other modified starches, and starch adhesives (plain or compounded).	Starch, being maize starch or milo starch.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Doors, flush, faced with fibre hardboard.	Fibre hardboard, of a weight exceeding 50 lb. per cubic foot, imported in sheets of a length exceeding 5 ft. 11⅞ ins. but not exceeding 7 ft. 0⅛ in., of a width exceeding 1 ft. 5⅜ in. but not exceeding 3 ft. 0⅛ in., and of a thickness exceeding 0·105 in. but not exceeding 0·145 in.	—
Doors, flush, faced with plywood.	Plywood containing no material other than wood and bonding material, imported in sheets, sanded or scraped on one or both sides, of a length exceeding 5 ft. 11⅞ ins., but not exceeding 7 ft. 1¼ ins., of a width exceeding 1 ft. 5⅜ ins. but not exceeding 3 ft. 1¼ ins., and of a thickness exceeding 2·85 mm. but not exceeding 4·4 mm.	—
Drafting bands of a kind used for textile machinery.	Leather of either of the following descriptions:— (*a*) chrome tanned calf leather imported in skins or pieces weighing less than 4 lb. each; (*b*) dressed vegetable tanned calf leather.	—
Dyeline natural tracing paper, sensitised but unexposed.	Natural tracing paper, coated with cellulose acetate, and weighing more than 120 but not more than 135 grammes per square metre.	—
Electrosensitive recording paper rolls of a width exceeding 8 ins.	Wet-strengthened uncalendered cellulose paper of a weight when fully extended equivalent to not less than 40 grammes and not more than 50 grammes per square metre, and containing not more than the following parts per million of the following metals:— Aluminium ... 20 Calcium ... ... 250 Iron ... ... 5 Magnesium ... 50 All other metals together (except sodium and potassium) 20	A rate for each complete 100 ft. of the exported paper calculated as follows:— where the width of the paper— does not exceed 9 ins., £0·0200. exceeds 9 ins. but does not exceed 11 ins., £0·0240. exceeds 11 ins. but does not exceed 18 ins., £0·0280. exceeds 18 ins., £0·0440.

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Foodstuffs, canned or bottled, the following:— 1. Foodstuffs, canned in tomato sauce. 2. Foodstuffs, other than fish, bottled in tomato sauce. 3. Ketchups, sauces, chutneys and soups, canned or bottled.	Tomato purée or paste, containing not less than 25 per cent. by weight of tomato solids.	—
Fruit, fruit peel and fruit juice preserved with sugar, bottled or canned, or drained, glacé or crystallized; jams, lemon curd, fruit jelly preparations, marmalades, mincemeat, fruit purée and fruit pastes, containing added sugar.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar. (ii) £4·0750 per ton of anhydrous invert sugar. (*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Fruit cakes and other goods made with dried fruit:—		
1. Fruit cakes, fruit puddings, biscuits and sweetmeat confectionery.	Raisins, sultanas, currants, and other dried grapes and dried figs.	—
2. Mincemeat, pickles, sauces and chutneys.	Raisins, sultanas, currants and other dried grapes.	—
3. Fig jam.	Dried figs.	—
Furniture.	(A) Woven textile fabrics.	—
	(B) Plywood of birch and beech, blockboard, laminboard and battenboard, excluding veneered panels and sheets.	—
	(C) Wood in the rough, roughly squared or half squared or sawn lengthwise, sliced or peeled, of the following species, namely species of Acer, Betula, Fagus, Fraxinus, Juglans, Populus, Quercus and Ulmus; Castanea sativa; Eucalyptus diversicolor; Eucalyptus marginata.	—
Garments, the following:—		
1. Men's jackets, trousers, waistcoats and shorts, and women's trousers, shorts and skirts.	Silk fabric, being fabric— (*a*) woven wholly from spun yarns of mulberry silk; (*b*) of plain weave, showing a slub effect in both warp and weft directions; (*c*) free from metallic weighting; (*d*) weighing not less than 5½ oz. and not more than 7 oz. per square yard.	—
2. Women's and girls' : (A) Dresses (whether lined or not). (B) Jackets, unlined. (C) Skirts, unlined and not falling within paragraph 1 of this entry. (D) Two-piece ensembles consisting of a dress and jacket (whether lined or not).	Fabric, containing silk or man-made fibres or both.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Garments, rain-proof, the following:— Raincoats; Jackets; Trousers; Over-trousers; Skirts; Headgear.	Woven fabric, whether or not proofed, being fabric of cotton or of cotton and man-made fibre and falling to be classified, on importation, under heading 55.09 of the Customs Tariff 1959.	—
Glass, laminated, in sheets, consisting of two layers of glass with a middle layer of poly(vinyl butyral).	Poly (vinyl butyral) in sheet form.	—
Glue, gelatin and other bone products, the following:— 1. Glue and gelatin produced by a process of degelatinisation, containing not more than 16 per cent. moisture. 2. Ossein. 3. Gelatin produced by a process of acidulation, containing not more than 16 per cent. moisture. 4. Calcium phosphates; mineral supplements for animal feeding containing calcium phosphates; crushed or ground degelatinised bones. 5. Calcined bones.	Bones, crushed or uncrushed.	—
Golf clubs.	Golf club head blocks of wood or of laminated wood, being either roughly shaped by sawing or shaped by sawing and by further manufacture but not fully machined and sandpapered.	—
Heat-absorbing glass, surface ground and polished on both faces, and having the properties of either of the categories specified in paragraph 23 of British Standard 952:1964.	Glass of the description specified in column 1, imported in rectangles of 10 ft. or more in length and 7½ ft. or more in width.	—
Inked ribbons for typewriters or for other office machinery.	Woven fabric, wholly of silk, not inked, exceeding 30 cm. in width.	—
Insulated copper strip and winding wire, being, in both cases, of a high conductivity.	Polyvinyl acetal resins, polyester resins, polyurethane resins and linseed oil.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Linseed oil, and goods made with linseed oil (other than printers' inks):		
1. Linseed oil, and mixtures consisting of linseed oil and driers.	Linseed.	£15·3500 per ton of linseed oil.
2. Linseed oil, refined or heat-treated or both; mixtures consisting of linseed oil and driers; mixtures of linseed oil and other oils, with or without the addition of driers or of rosin or of both; mixtures of linseed oil and vegetable substances, with or without the addition of water; adducts of linseed oil; putty.	Linseed oil.	—
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	Linseed oil.	£16·6500 per ton of linseed oil fatty acids.
4. Linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth.	Linseed oil.	£3·4300 per ton of linoleum.
5. Linoleum, not printed, manufactured on a base of bitumenised felt.	Linseed oil.	£2·9000 per ton of linoleum.
6. Cork carpets; unpigmented linoleum composition manufactured on a base of flannelette.	Linseed oil.	£3·5400 per ton of cork carpet or linoleum composition.
7. Felt base.	Linseed oil.	£0·5000 per ton of felt base.
8. Blocks, tiles, and similar articles, of a kind used for floors, walls or staircases, consisting mainly (by weight) of cement, lime and plaster, and impregnated with linseed oil, of dimensions not greater than 10 ins. in length or width.	Linseed oil.	£1·7300 per ton of blocks, tiles or other articles.
9. Paint, enamel and varnish.	Linseed oil.	—
10. Synthetic resins.	Linseed oil.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Lubricating oil viscosity modifiers consisting of polymerised aliphatic methacrylates dissolved in lubricating oil.	Acetone cyanohydrin, containing not more than 0·10 per cent. by weight of free hydrogen cyanide.	—
Men's shirts.	Woven fabric of spun silk.	—
Methacrylates, falling within heading 29.14 of the Customs Tariff 1959, the following—butyl methacrylate, hexyl methacrylate, lauryl methacrylate and stearyl methacrylate.	Acetone cyanohydrin, containing not more than 0·10 per cent. by weight of free hydrogen cyanide.	—
Moulding compounds in the form of granules, coloured, of polyoxymethylene, not compounded with any other substance.	Polyoxymethylenes in the form of granular powder, being polyaddition products of not less than 90 per cent. by weight of formaldehyde, and not being plasticised or otherwise compounded.	—
Neckties, bow-ties and cravats.	Woven fabric of heading 50.09, 50.10 or 51.04 of the Customs Tariff 1959.	—
Oat products.	Oats in husk.	£0·2250 per cwt. of ground, rolled or flaked oats, or oatmeal, or oat flour.
Ophthalmic lenses, single vision, other than contact lenses.	Drawn ophthalmic raw sheet glass falling within heading 70.05 of the Customs Tariff 1959.	—
Orange marmalade.	Fresh bitter oranges.	—
Oranges, bitter, prepared for use in the manufacture of marmalade.	Fresh bitter oranges.	—
Packing cases of fibreboard, corrugated or solid.	Kraft paper or kraft board, bleached or unbleached.	—
Packing cases of plywood, reinforced with steel.	Plywood which contains no material other than wood and bonding material and is of a thickness not less than 3 mm. and not more than 9 mm.	—
Panama hats.	Natural straw hoods.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Paper bags, open-topped without flaps, or closed except for a single opening of the valve type.	Paper of any of the following descriptions, being paper of a weight when fully extended equivalent to not more than 220 grammes per square metre:— (*a*) paper manufactured wholly of bleached or unbleached sulphate cellulose fibre; (*b*) sulphite wrapping paper, machine glazed; (*c*) greaseproof paper, bleached; (*d*) greaseproof paper, unbleached; (*e*) glazed transparent paper.	—
Photographic film, sensitised but unexposed; photographic film base prepared for colour photography, but not sensitised.	Photographic film base (other than nitro-cellulose) imported in rolls.	—
Pigment produced or manufactured from combined cadmium.	Cadmium metal.	—
Plastic-bonded asbestos panels, that is to say, board manufactured from asbestos, lime, silica, water, and no other materials, with a single piece of laminated plastic sheeting bonded to one side or to each side, in panels— (*a*) of a length not less than 7 ft. 11 ins. but not exceeding 10 ft. 1 in.; (*b*) of a width not less than 1 ft. 11 ins. nor more than 2 ft. 1 in., or not less than 2 ft. 11 ins. nor more than 4 ft. 1 in.; (*c*) of a thickness not less than 0·28 in. but not exceeding 1·35 ins.	Laminated plastic sheets, consisting of resin-impregnated papers, bonded together, or of such papers bonded together and coated on one side with melamine resin, and— (*a*) of a length not less than 8 ft. but not exceeding 10 ft. 2 ins., (*b*) of a width not less than 3 ft. but not exceeding 4 ft. 2 ins., and (*c*) of a thickness not less than 0·024 in. but not exceeding 0·081 in.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Poly(vinyl chloride) tape, whether or not colour-coated, and whether or not backed with adhesive, for use in hand operated appliances for making labels or name plates otherwise than by stamping the whole legend simultaneously.	Tape of the descriptions referred to in column 1 exceeding 500 ft. in length.	—
Printers' inks and printing ink base.	(A) Carbon black. (B) Linseed oil.	— £15·3500 per ton of linseed oil.
Products of "improved" wood within the meaning of Chapter 44 of the Customs Tariff 1959, the following:— 1. Picking sticks, being weaving loom parts. 2. Railway fishplates. 3. Steel-rule die-blocks. 4. Rectangular panels, boards, sheets, billets, strips or blocks.	Wooden veneer sheets.	—
Quebracho extract and blends thereof:		
1. Ground insoluble quebracho extract.	Solid insoluble quebracho extract.	—
2. Soluble quebracho extract, powder or liquid.	Solid insoluble quebracho extract.	—
3. Blends in powder form of quebracho extract with the following materials— (A) lignite, in which the content by weight of soluble quebracho extract is 60 per cent.; (B) mangrove extract, in which the said content is 75 per cent.; (C) mimosa extract, in which the said content is 47 per cent.; (D) myrobalan extract, in which the said content is 64½ per cent.; (E) mimosa extract and myrobalan extract, in which the said content is 33⅓ per cent.;	Solid insoluble quebracho extract.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any*
(F) sulphite cellulose, in which the said content is 50, 60, 75 or 86 per cent.; (G) sulphite cellulose, in which the content by weight of insoluble quebracho extract is 50 per cent.		
4. Ground soluble quebracho extract.	Solid soluble quebracho extract.	—
Seasoning, liquid, produced from tabasco red pepper mash and vinegar.	Tabasco red peppers (being the fruit of capsicum frutescens, var. tabasco), mashed and provisionally preserved in brine.	—
Shuttlecocks and shuttlecock skirts.	Poly (11-aminoundecanoic acid) in the form of granules, containing fillers or plasticisers or both.	A rate of £0·1050 per kilogramme of the imported articles.
Soap (including medicated soap), and surface-active preparations and washing preparations containing soap.	Animal tallow.	—
Soft drinks, unconcentrated or concentrated; powders for such drinks; sweetened flavouring syrups and concentrates.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar.

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		(*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
Sperm oil, refined, and fatty alcohol derived from sperm oil.	Unrefined sperm oil.	—
Stearine fatty acids and oleine fatty acids.	Animal tallow or bone grease.	—
Sugar, refined in the United Kingdom:	Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	
(*a*) of a polarisation exceeding 98°.		(i) where the duty paid was at the highest rate, £6·9000 per ton of refined sugar; (ii) where the duty paid was at less than the highest rate, £4·2780 per ton of refined sugar.
(*b*) of a polarisation not exceeding 98°.		A rate per ton of refined sugar equal to the full rate of duty per ton chargeable on the importation into the United Kingdom of sugar of the like polarisation.
(*c*) in the form of fine white powder, not flavoured, containing not less than 8 per cent., and not more than 10 per cent., invert sugar.		—
Sugar confectionery, not containing cocoa.	(A) Liquid glucose.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
	(B) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar. (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar. (*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(C) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
	(D) Milk powder; dried egg albumin; coconut, desiccated; pineapple, fresh; edible nuts other than coconut, brazil, cashew, hazel, almonds and chestnuts; ginger; tartaric acid; essential oils, terpeneless—orange, lemon, lime, mandarin, tangerine, peppermint, spearmint, aniseed and eucalyptus; lecithin and other phosphoaminolipins; natural gums.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Suitcases, attaché cases and hat boxes; train cases, beauty cases and similar receptacles.	Board (other than vulcanised fibre board, leatherboard, imitation leatherboard and strawboard) made from paper or pulp, being board weighing more than 850 grammes per square metre of which one side only has been coloured and varnished.	—
Syrups and treacles.	Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	—
Toilet paper in rolls or packets.	Paper of any of the following descriptions:— (*a*) tissue paper or machine glazed paper of a weight when fully extended equivalent to not less than 19·5 grammes and not more than 24·5 grammes per square metre; (*b*) crepe paper of a weight when fully extended equivalent to not less than 24·5 grammes and not more than 39 grammes per square metre.	—
Vegetables with added sugar, bottled or canned.	(A) Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £6·9000 per ton of sugar, (ii) £6·5750 per ton of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) £4·2780 per ton of sugar, (ii) £4·0750 per ton of anhydrous invert sugar.

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
		(*c*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per ton of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per ton of anhydrous invert sugar.
	(B) Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) £1·0665 per ton of sugar. (*b*) £1·0155 per ton of anhydrous invert sugar.
Veneer sheets, being sheets cut cross-section from a laminate of wooden veneer sheets.	(A) Wooden veneer sheets. (B) Timber logs of the following species, namely, species of Acer, Betula, Fagus, Fraxinus, Juglans Populus, Quercus, and Ulmus; Castanea sativa; Eucalyptus diversicolor; Eucalyptus marginata.	— —
Vinyl chloride and vinylidene chloride products, the following: 1. Tubing, lay-flat. 2. Bags. 3. Film in rolls.	Copolymers of vinyl chloride and vinylidene chloride in the form of powder.	—
Waste, textile, and yarn: 1. Textile waste which has been subjected to one or more of the following processes:— (*a*) pulling, (*b*) garnetting, (*c*) carding, (*d*) combing, (*e*) cutting to staple fibre lengths. 2. Yarn.	Textile fibre, in the form of waste, rags or scrap material, of man-made fibres or of man-made fibres and wool, not pulled, garnetted or further processed.	—
Weed-killer, compound, containing not less than 20 per cent. and not more than 75 per cent. by weight of sodium chlorate.	Sodium chlorate imported in the form of powder, not less than 99 per cent. pure.	—

Exported Goods	*Imported Goods*	*Rate of Drawback (if any)*
Whey powder preparations, containing lactose but no substance other than whey powder, lactose or other sugar.	Whey powder.	—
Wood tar, refined by the removal by distillation of water and volatile oils, and either unmixed or mixed only with resinous material or hydrocarbon oil or both.	Unrefined wood tar.	—
Wood-faced plastic laminates, resulting from the lamination of a single melamine-impregnated wooden veneer sheet with a backing of phenolic resin core papers.	Wooden veneer sheets.	—
Yeast products for human consumption.	Yeast and autolysed yeast, dried or liquid.	—

SCHEDULE 3

GOODS EXCLUDED FROM OPERATION OF IMPORT DUTIES ACT 1958 SCHEDULE 5, PARA. 3 (2)(*a*)

1. The descriptions of goods referred to in Article 3 (4) of this Order are all descriptions of goods mentioned in column 1 of the entries specified below, except that words limiting any such entry to specified paragraphs thereof shall be taken as limiting the descriptions of goods to those mentioned in column 1 of the specified paragraphs.

2. The said entries are those in Schedule 2 to this Order beginning with or consisting of the following words:—

Electrosensitive recording paper,
Linseed oil (paragraphs 3 to 8 only),
Printers' inks.

SCHEDULE 4

SPECIAL PROVISIONS AS TO TEXTILES AND TEXTILE ARTICLES

1.—(1) In the entries to which this paragraph applies, any loading or dressing taken into account in determining the weight of any man-made fibres or silk for the purposes of charging duty shall be treated for the purposes of drawback under the said duty as part of those fibres or, as the case may be, that silk.

(2) This paragraph applies to the entries in Schedule 2 to this Order beginning with or consisting of the following words:—

Cuprammonium products,
Garments, the following,
Garments, rain-proof,
Inked ribbons,
Men's shirts,
Neckties.

2.—(1) In the entries to which this paragraph applies references to silk do not include noil yarn or noil yarn doubled or twisted with other yarn.

(2) This paragraph applies to the entries in Schedule 2 to this Order beginning with or consisting of the following words:

Garments, the following,
Inked ribbons,
Men's shirts.

SCHEDULE 5

IMPORT DUTY DRAWBACKS ORDERS REVOKED

Number and Year of Order	*Reference*
No. 10 of 1968	S.I. 1968/1881 (1968 III, p. 4969).
No. 1 of 1969	S.I. 1969/1034 (1969 II, p. 3054).
No. 2 of 1969	S.I. 1969/1658 (1969 III, p. 5204).
No. 1 of 1970	S.I. 1970/95 (1970 I, p. 448).
No. 2 of 1970	S.I. 1970/270 (1970 I, p. 1021).
No. 3 of 1970	S.I. 1970/464 (1970 I, p. 1556).
No. 4 of 1970	S.I. 1970/771 (1970 II, p. 2422).
No. 5 of 1970	S.I. 1970/1259 (1970 II, p. 4105).
No. 6 of 1970	S.I. 1970/1818 (1970 III, p. 5888).

EXPLANATORY NOTE

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

This Order:—

(1) consolidates all existing provisions for the allowance of drawback of import duty under the Import Duties Act 1958 and, in addition—

(2) revokes the fixed rate of drawback of import duty in respect of exported animal black manufactured from imported bones and provides for drawback to be related to the duty paid on the quantity of imported bones actually used in its manufacture;

(3) revises the rates of drawback of import duty in respect of certain linseed oil goods manufactured from imported linseed or linseed oil; and

(4) revokes the provisions for drawback of import duty in respect of

(*a*) saddlery, harness, trunks and other receptacles manufactured from imported dressed leather; and

(*b*) tinsel cord fabric manufactured from imported tinsel cord.