EXPLANATORY NOTE

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

This Order reduces the rates of drawback of import duty on imported unblanched shelled almonds used in the manufacture of certain exported blanched almonds or marzipan.

1959 No. 1879

The Import Duty Drawbacks (No. 10) Order, 1959

Made - - - -	*6th November*, 1959
Laid before the House of Commons	*10th November*, 1959
Coming into Operation	*16th November*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections nine and thirteen of, and the Fifth Schedule to, the Import Duties Act, 1958(**a**), and by paragraph 2 of the Sixth Schedule to that Act, and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. The First Schedule to the Import Duty Drawbacks Order, 1958(**b**) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them), shall be amended by inserting (before the entry relating to heading No. 48.18 of the Customs Tariff, 1959) the entry set out in the First Schedule to this Order.

2.—(1) In the Second Schedule to the Import Duty Drawbacks Order, 1958 (under which drawback of import duty paid on certain imported articles may be allowed on the exportation of goods produced or manufactured from them), the entry beginning "Boots, bootees" and paragraph 2 of the entry begining "Leather; saddlery and harness" shall be amended in accordance with the following paragraphs of this Article.

(2) In the entry beginning "Boots, bootees"—

(*a*) in the second column (which specifies the description of imported leather qualifying for drawback on the exportation of boots etc.), after the word "footwear" there shall be inserted the words "being leather on which the duty paid amounted to more than 2d. per sq. ft."; and

(*b*) in the third column (in which the rate of drawback is fixed according to the amount per square foot of the duty paid), for the words "where that amount was not more than 5d., a rate of 5·6d." there shall be substituted the words "where that amount was not more than 5d., a rate equal to 2·1d. for the first 2d. of that amount plus 1·4d. for each additional 1d. or part of 1d. of that amount".

(3) In paragraph 2 of the entry beginning "Leather; saddlery and harness"—

(*a*) in the second column (which specifies the description of imported leather qualifying for drawback on the exportation of saddlery, harness, trunks, bags etc.), after the word "leather", where it first occurs, there shall be inserted the words "being leather on which the duty paid amounted to more than 2d. per sq. ft."; and

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(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (1958 I, p. 845).

(*b*) in the third column (in which the rate of drawback is fixed according to the amount per square foot of the duty paid), for the words " where that amount was not more than 5d., a rate of 4d." there shall be substituted the words " where that amount was not more than 5d., a rate equal to 1½d. for the first 2d. of that amount plus 1d. for each additional 1d. or part of 1d. of that amount ".

3.—(1) In the said Second Schedule to the Import Duty Drawbacks Order, 1958, the entry for " Doors, flush, faced with fibre hardboard " shall have effect as if the rate of drawback provided for by that entry were 3s. 11d. per 100 sq. ft. of fibre hardboard, instead of 4s. 2d.

(2) On the exportation of goods of the description mentioned in the first column in the entry for " Doors, flush, faced with plywood " in the Second Schedule to this Order drawback shall be allowed, and the provisions of the Import Duty Drawbacks Order, 1958, shall apply, as if the entry were included in the Second Schedule to that Order.

4.—(1) In the said Second Schedule to the Import Duty Drawbacks Order, 1958, in the entry for " Paper and paperboard, and goods made thereof ", paragraph 4 (under which drawback of import duty may be allowed on the exportation of certain paper bags produced or manufactured from imported paper of specified descriptions) shall be amended as follows :—

(*a*) in the second column for the words " on which the duty paid amounted to more than £7 10s. 0d. per ton " (which limit the descriptions of imported paper qualifying for drawback) there shall be substituted the words " on which the duty paid amounted to more than £7 7s. 6d. per ton "; and

(*b*) in the third column (in which the rate of drawback is fixed according to the amount per ton of the duty paid) for the words " a rate equal to £7 for the first £7 10s. 0d. of that amount, plus £1 for each additional £1 or part of £1 of that amount " there shall be substituted the words " a rate equal to £7 5s. 0d. for the first £7 7s. 6d. of that amount, plus 5s. 0d. for each additional 5s. 0d. or part of 5s. 0d. of that amount ".

(2) In Part I of the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1958(**a**), the entry relating to paper bags (which in effect extends the said paragraph 4 to include imported paper of other descriptions) shall also be amended in accordance with sub-paragraphs (*a*) and (*b*) of paragraph (1) of this Article.

(3) On the exportation of goods of a description mentioned in the first column in the entry for " Goods made of paper or paperboard " in the Second Schedule to this Order drawback shall be allowed, and the provisions of the Import Duty Drawbacks Order, 1958, shall apply, as if the entry were included in the Second Schedule to that Order.

5. In the said Second Schedule to the Import Duty Drawbacks Order, 1958, in the entry for textile machinery parts or accessories, paragraph 2 (under which drawback of import duty may be allowed on the exportation of picking sticks, being weaving loom parts, produced or manufactured from imported wooden veneer sheets or sheets for plywood) shall have effect as if the rate of drawback provided for by that paragraph were 15s. 3d. per cwt. of picking sticks, instead of 16s. 0d.

(**a**) S.I. 1958/2078 (1958 I, p. 870).

6.—(1) In the said Second Schedule to the Import Duty Drawbacks Order, 1958, for the entry beginning " Weed-killer, compound " there shall be substituted the entry beginning with the same words in the Second Schedule to this Order (which is to the like effect as the existing entry, as previously amended, but with a rate of drawback of £5 per ton of sodium chlorate, instead of £6 10s. 0d.).

(2) Accordingly in Part II of the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1958, paragraph 6 (which amended the entry replaced by paragraph (1) of this Article) is hereby revoked.

7.—(1) This Order may be cited as the Import Duty Drawbacks (No. 10) Order, 1959.

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

(3) This Order shall come into operation on the sixteenth day of November, nineteen hundred and fifty-nine.

Dated this sixth day of November, 1959.

R. Brooman-White,
Michael Hughes-Young,
Two of the Lords Commissioners
of Her Majesty's Treasury.

FIRST SCHEDULE

ADDITIONAL DRAWBACK ON EXPORTATION OF IMPORTED ARTICLES OR GOODS INCORPORATING THEM

Tariff heading comprising imported articles for which drawback is allowable	Restrictions on drawback
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.

(a) 52 & 53 Vict. c. 63.

SECOND SCHEDULE

ADDITIONAL OR SUBSTITUTED DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	*Imported Articles*	*Rate of drawback*
Doors, flush, faced with plywood.	Plywood containing no material other than wood and bonding material, imported in sheets, sanded or scraped 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 4·2 mm. (16th November, 1959).	2s. 8d. per 100 sq. ft. of plywood.
Goods made of paper or paperboard:		
1. Confectionery cases and baking cases of crimped paper.	Paper of either of the following descriptions, being paper on which the duty paid amounted to not less than £10 per ton: (i) glazed transparent paper of a weight when fully extended equivalent to not less than 31 grammes and not more than 42 grammes per square metre; (ii) greaseproof paper of a weight when fully extended equivalent to not less than 39 grammes and not more than 66 grammes per square metre. (16th November, 1959.)	A rate per ton of paper fixed according to the amount per ton of the duty paid on it, namely, a rate equal to £12 18s. 4d. for the first £10 of that amount, plus 2s. 7d. for each additional 2s. 0d. of that amount.
2. Plates and trays	Pulpboard of a weight when fully extended equivalent to not less than 350 grammes and not more than 650 grammes per square metre on which the duty paid amounted to not less than £8 per ton (16th November, 1959).	A rate per ton of pulpboard fixed according to the amount per ton of the duty paid on it, namely, a rate equal to £11 for the first £8 of that amount, plus 2s. 9d. for each additional 2s. 0d. of that amount.
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 (1st December, 1950).	£5 per ton of sodium chlorate.

EXPLANATORY NOTE

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

This Order makes various amendments and additions to the drawbacks of import duty allowable under previous Orders.

Article 1 provides for the allowance of a new drawback of import duty paid on certain waxed paper cartons used for the exportation of syrup.

Article 2 alters the rates of drawback on leather of certain descriptions used in the manufacture of exported boots, shoes etc. and of certain other exported leather goods, and in that connection slightly restricts the descriptions of leather qualifying for drawback.

Article 3 reduces the rate of drawback on fibre hardboard used in the manufacture of exported flush doors, and provides for the allowance of a new drawback on plywood used in the manufacture of such doors.

Article 4 alters the rates of drawback on certain descriptions of paper used in the manufacture of exported paper bags, and in that connection slightly enlarges the descriptions of paper qualifying for drawback. It also provides for the allowance of new drawbacks on certain descriptions of paper used in the manufacture of exported confectionery cases and on pulpboard used in the manufacture of exported plates and trays.

Article 5 reduces the rate of drawback on wooden veneer sheets and sheets for plywood used in the manufacture of exported picking sticks for weaving looms.

Article 6 reduces the rate of drawback on imported sodium chlorate used in the manufacture of exported weed-killer.

1959 No. 2011

The Import Duty Drawbacks (No. 11) Order, 1959

Made - - - -	*27th November*, 1959
Laid before the House of Commons	*1st December*, 1959
Coming into Operation	*3rd December*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections nine and thirteen of, and the Fifth Schedule to, the Import Duties Act, 1958(a), and by paragraph 2 of the Sixth Schedule to that Act, and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. The Second Schedule to the Import Duty Drawbacks Order, 1958(b), shall have effect as if in the entry relating to Leather for the rate of drawback of 5½d. per skin (the rate specified in paragraph 1 for Leather, dressed, in complete skins) there were substituted a rate of 7d. per skin.

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 11) Order, 1959.

(2) This Order shall come into operation on the third day of December, nineteen hundred and fifty-nine.

Dated this twenty-seventh day of November, 1959.

Michael Hughes-Young,
R. Brooman-White,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 6 & 7 Eliz. 2. c. 6.

(b) S.I. 1958/1122 (1958 I, p. 845).