STATUTORY INSTRUMENTS

# 1961 No. 2022

## CUSTOMS AND EXCISE

## The Import Duty Drawbacks (No. 10) Order, 1961

| | |
|---|---|
| *Made* - - - - | *24th October*, 1961 |
| *Laid before the House of Commons* | *27th October*, 1961 |
| *Coming into Operation* | *1st November*, 1961 |

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 of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order :—

**1.**—(1) The Import Duty Drawbacks Order, 1958(b), shall have effect as if for the entry relating to chewing gum in the Second Schedule (under which entry, as amended by Article 1 of the Import Duty Drawbacks (No. 5) Order, 1960(c), drawback may be allowed at the rate of £2 7s. 0d. per cwt. of chewing gum base contained in exported chewing gum or chewing confectionery) there shall be substituted the entry set out in the Schedule to this Order.

(2) Accordingly Article 1 of the Import Duty Drawbacks (No. 5) Order, 1960, is revoked.

**2.**—(1) This Order may be cited as the Import Duty Drawbacks (No. 10) Order, 1961.

(2) The Interpretation Act, 1889(d), 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 first day of November, nineteen hundred and sixty-one.

Dated this twenty-fourth day of October, 1961.

*David Gibson-Watt,*

*W. S. I. Whitelaw,*

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). (c) S.I. 1960/738 (1960 I, p. 972). (d) 52 & 53 Vict. c. 63.

## SCHEDULE

DRAWBACK ON EXPORTATION OF GOODS PRODUCED FROM IMPORTED ARTICLES

| *Exported goods* | *Imported articles* | *Rate of drawback* |
|---|---|---|
| Chewing gum and chewing confectionery. | Chewing gum base (1st January, 1949). | £2 2s. 0d. per cwt. of chewing gum base. |

## EXPLANATORY NOTE

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

This Order reduces the rate of drawback of import duty on chewing gum base used in making chewing gum and chewing confectionery for export.