STATUTORY INSTRUMENTS

1962 No. 2336

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 10) Order 1962

Made - - - -	23*rd October* 1962
Laid before the House of Commons	29*th October* 1962
Coming into Operation	31*st October* 1962

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

1.—(1) Schedule 1 to the Import Duty Drawbacks (Consolidation) Order 1962(b) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them) shall be amended in accordance with the following provisions of this Article.

(2) There shall be inserted in that Schedule, in accordance with the sequence of the tariff headings in column 1, the entries set out in Part I of Schedule 1 to this Order.

(3) For the existing entries in Schedule 1 to the said Order of 1962 relating to the tariff headings specified in column 1 of Part II of Schedule 1 to this Order there shall be respectively substituted the entries set out in the said Part II.

(4) In the entry in Schedule 1 to the said Order of 1962 relating to heading No. 90.29 the words "exported on or before 28th November 1962" (being words which limit drawback on parts and accessories incorporated in refrigeration controls to parts and accessories exported before that date) are hereby revoked.

2.—(1) In Schedule 2 to the said Order of 1962 (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles), for paragraph 2 of the existing entry beginning with the words "Garments, the following" and for the existing entries relating to garments, rainproof, and paper and paperboard there shall be respectively substituted the paragraph and entries set out in Part I of Schedule 2 to this Order.

(2) Schedule 2 to the said Order of 1962 shall be further amended in accordance with the provisions of Part II of Schedule 2 to this Order (the effect of the amendments being to make adjustments of the conditions of eligibility for, and the rate of, drawback which are consequential on the reductions of import duty made by the Import Duties (General) (No. 12) Order 1962(c)).

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 10) Order 1962.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1962/1685 (1962 II, p. 2040).

(c) S.I. 1962/2240 (1962 III, p. 3070).

(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 31st October 1962.

John Peel,
Francis F. Pearson,
Two of the Lords Commissioners of Her Majesty's Treasury.

23rd October 1962.

SCHEDULE 1

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

PART I

ADDITIONAL ENTRIES

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
28.28 (hydrazine and hydroxylamine, etc.)	Allowable for germanium dioxide (in addition to any goods for which drawback is allowable apart from this entry).
28.30 (chlorides and oxychlorides)	Allowable for barium chloride, analytical reagent quality (in addition to any goods for which drawback is allowable apart from this entry).
29.01 (hydrocarbons)	Allowable for buta-1:2-diene and buta-1:3-diene (in addition to any goods for which drawback is allowable apart from this entry).
29.42 (vegetable alkaloids and their salts, ethers, esters and other derivatives)	Allowable— (*a*) for caffeine and its salts; (*b*) for theobromine and its salts, (in either case in addition to any goods for which drawback is allowable apart from this entry).

PART II

SUBSTITUTED ENTRIES

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
30.03 (medicaments)	Allowable— (*a*) for unmixed products for which the rate of duty was an ad valorem rate of 25 per cent. or over, or the greater of such ad valorem and a specific rate; (*b*) for the following unmixed products:— (i) germanium dioxide; (ii) barium chloride, analytical reagent quality; (iii) buta-1:2-diene; (iv) buta-1:3-diene; (v) caffeine; (vi) any caffeine salt; (vii) theobromine; and (viii) any theobromine salt.
88.04 (parachutes)	Allowable for goods for which the rate of duty was an ad valorem rate of 33⅓ per cent. or over.

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

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
90.13 (miscellaneous optical appliances and instruments)	Allowable for goods for which the rate of duty was an ad valorem rate of 25 per cent or over.
90.14 (surveying, navigational, meteorological and similar instruments)	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over; (*b*) for cross staff heads and plane tables.

SCHEDULE 2

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

PART I

SUBSTITUTED ENTRIES

Exported Goods	*Imported Goods*	*Rate of Drawback*
Garments, the following:		
. . . . .		
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: on which the duty paid amounted to more than 1s. 6d. per lb.; on which the duty paid amounted to more than 6d. per lb. (31st October 1962).	A rate per lb. of fabric fixed according to the amount per lb. of duty paid on it as follows: Where that amount was not more than 10d., a rate of 8.3d. Where that amount was more than 10d., but not more than 1s. 2d., a rate of 1s. 0.5d. Where that amount was more than 1s. 2d., but not more than 1s. 6d., a rate of 1s. 4.6d. Where that amount was more than 1s. 6d., but not more than 2s. 6d., a rate of 2s. 1d. Where that amount was more than 2s. 6d., a rate equal to 2s. 1d. for the first 2s. 6d. of that amount plus 1s. 0½d. for each additional 1s. 0d. or part of 1s. 0d. of that amount.
Garments, rain-proof, the following: Raincoats; Jackets; Trousers; Over-trousers; Skirts; Headgear, (until 31st December 1963).	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 No. 55.09 of the Customs Tariff, 1959: on which the duty paid per lb. amounted to not less than 1s. 9d. (1st January 1962); on which the duty paid per lb. amounted to not less than 1s. 3d. (31st October 1962).	A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows: Where that amount was less than 1s. 9d., a rate of 1s. 6.9d.; Where that amount was not less than 1s. 9d., a rate of 1s. 6.9d. for so much of that amount as was less than 1s. 9d. plus 6.3d. for each 6d. or part of 6d. of the remainder of that amount.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Paper and paperboard, coated, in reels or rectangular sheets.	Paper or paperboard, not coated, imported in reels, being paper or board of a weight when fully extended equivalent to not less than 200 grammes and not more than 500 grammes per square metre, of a thickness of not less than 0.25 mm. and not more than 0.80 mm.:— (i) on which the duty paid amounted to more than £5 10s. 0d. per ton (18th June 1951); (ii) on which the duty paid amounted to more than £4 10s. 0d. per ton (31st October 1962).	A rate per ton of paper or paperboard (not coated) fixed according to the amount per ton of the duty paid on it as follows: Where that amount was not more than £5, a rate of £4 15s. 0d.; Where that amount was more than £5, but not more than £5 10s. 0d., a rate of £5 5s. 0d.; Where that amount was more than £5 10s. 0d., but not more than £6 10s. 0d., a rate of £6; Where that amount was more than £6 10s. 0d., a rate equal to £6 for the first £6 10s. 0d. of that amount, plus £1 for each additional £1 or part of £1 of that amount.

PART II

AMENDMENTS OF EXISTING ENTRIES

1. In the entry relating to adhesive tape—

(*a*) in column 2, at the end there shall be inserted the words "on which the duty paid amounted to more than 8s. 6d., but not more than 9s. 6d., per cwt. (31st October 1962)";

(*b*) for the words in column 3 there shall be substituted the words "A rate per cwt. of paper equal to 10s. 0d. for the first 9s. 6d. of the amount per cwt. of the duty paid on it, plus 1s. 1·2d. for each additional 1s. 0d. or part of 1s. 0d. of that amount".

2. In the entry relating to cinematograph film, in column 3 for the words "½d. per linear foot of film" there shall be substituted the words "½d. per linear foot of film of which entry under the Customs Acts on importation was delivered before 31st October 1962, or which was delivered from bonded warehouse before that date, and ¼d. per linear foot of any other film".

3. In the entry relating to confectionery cases and baking cases, in column 2, at the end there shall be added the words "on which the duty paid amounted to not less than £6, but less than £7, per ton (31st October 1962)".

4. In the entry relating to doors, flush, faced with fibre hardboard, in column 3 for the words "2s. 2½d. per 100 square feet of fibre hardboard" there shall be substituted the words "1s. 10d. per 100 square feet of fibre hardboard".

5. In the entry relating to paper bags—

(*a*) in column 2, at the end there shall be inserted the words "on which the duty paid amounted to more than £3 12s. 6d., but not more than £4 7s. 6d., per ton (31st October 1962)";

(*b*) for the words in column 3 there shall be substituted the words "A rate per ton of paper equal to £3 15s. 0d. for the first £3 17s. 6d. of the amount per ton of the duty paid on it, plus 5s. 0d. for each additional 5s. 0d. or part of 5s. 0d. of that amount".

6. In the entry relating to plastic-bonded asbestos panels—

(*a*) in column 2 at the end there shall be inserted the words "on which the duty paid amounted to not less than 8d., but less than 10d. (31st October 1962)";

(*b*) in column 3 for the words "5d. for the first 10d. of the duty paid per sheet" there shall be substituted the words "4d. for the first 8d. of the duty paid per sheet".

7. In the entry relating to plates and trays of pulpboard, in column 2, at the end there shall be inserted the words "on which the duty paid amounted to not less than £4 10s. 0d., but less than £5 10s. 0d. per ton (31st October 1962).

8. In the entry relating to viscose tow products, in column 3, for the words "1s. 11d. per lb. of yarn" there shall be substituted the words "1s. 6¼d. per lb. of yarn".

EXPLANATORY NOTE

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

This Order—

(i) extends for an indefinite period after 28th November 1962 the operation of the drawback scheme in respect of certain refrigeration control parts and accessories; and

(ii) makes the amendments to existing drawback schemes necessitated by the reduced rates of duty applicable from 31st October 1962 under the General Agreement on Tariffs and Trade and the European Free Trade Area Convention.