STATUTORY INSTRUMENTS

1964 No. 1988

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 10) Order 1964

Made - - - -	15*th December* 1964
Laid before the House of Commons - -	21*st December* 1964
Coming into Operation	31*st December* 1964

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) 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(b), 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 2 of this Order.

2.—(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) The rate of drawback under any entry in Schedule 2 to this Order shall be as shown in column 3 in that entry; 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

(a) 6 & 7 Eliz. 2. c. 6. (b) 8 & 9 Eliz. 2. c. 19.

exported goods of goods of the specified description, being either the imported articles or goods produced or manufactured from the imported articles.

(3) 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.

(4) Drawback under any provision in Schedule 2 to this Order which specifies a date shall—

(*a*) if the date is specified in column 1, be allowed only as respects exportation on or before that date;

(*b*) if the date is specified in column 2, be allowed only as respects duty paid on imported articles of which entry under the Customs Acts on importation was delivered on or after that date, or which were delivered from bonded warehouse on or after that date.

(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).

3.—(1) In this Order—

(*a*) " the principal Act " means the Import Duties Act 1958;

(*b*) " duty value ", in relation to goods charged with any duty which is to be drawn back, means the value by reference to which the duty was paid.

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

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 10) Order 1964.

(2) The Import Duty Drawbacks (Consolidation) Order 1962(b) and the Import Duty Drawbacks Orders specified in Schedule 5 to this Order are hereby revoked.

(3) This Order shall come into operation on 31st December 1964.

G. H. R. Rogers,
Ifor Davies,
Two of the Lords Commissioners of Her Majesty's Treasury.

15th December 1964.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1962/1685 (1962 II, p. 2040).

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 blended honey.
	Vegetable products
07.05 (dried leguminous vegetables).	Allowable for seeds of a kind used for sowing.
08.02 (citrus fruit).	Allowable for fresh grapefruit.
09.02 (tea).	Allowable for blended tea.
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).	—
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
All headings of Chapters 28 and 29 (chemicals, inorganic or organic).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 25 per cent. or over, or the greater of such an ad valorem rate and a specific rate.
28.17 (sodium hydroxide, potassium hydroxide, etc.).	Allowable for solid potassium hydroxide of a purity of not less than 88 per cent. and not more than 92 per cent. (in addition to any goods for which drawback is allowable apart from this entry).
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).

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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).
29.35 (heterocyclic compounds).	Allowable for amidopyrin (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).
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.
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 and certain other chemical products, put up for sale by retail or as preparations or as articles).	Allowable 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 an ad valorem rate and a specific rate.
Articles of plastic and other artificial materials, or of rubber	
39.07 (articles of artificial resins or plastic materials, or of cellulose esters or ethers).	Allowable— (*a*) for articles of apparel (finished or 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 ;

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*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; 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	196/1328
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 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).	—

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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.
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 No. 44.08, except for riven staves not further prepared. Not allowable, in the case of heading No. 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 shellfish.
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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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; (*c*) for parts of matchet handles; (*d*) for spoons, flat, not more than 6 inches in length and not more than ¼ 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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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 (metallised yarn).	Allowable for goods containing more than 33⅓ per cent. by weight of silk, of man-made fibres, or of both together.
52.02 (woven fabrics of metal thread or of metallised 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).	—

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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).	—
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 No. 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 No. 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 No. 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 No. 59.04 (twine, cordage, etc.) not containing silk or man-made fibres.
	Not allowable, in the case of articles of any of headings Nos. 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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	Not allowable for the following goods of heading No. 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 No. 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.
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 silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components of the article ; but not allowable on the exportation of goods incorporating the article 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 silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components of the article ; (*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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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).	—
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 and 69.12 (tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or other pottery).	Allowable— (*a*) for powder bowls, but not on the exportation of goods incorporating the bowl as, or as part of, the packing, container or get-up of the goods; (*b*) for smokers' ash receptacles; (*c*) for porcelain bottles which on exportation are incorporated in perfume atomisers or sprays.
69.13 (certain ornaments and furniture of ceramics).	Allowable for inkstands and for book-ends.
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.
70.08 (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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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 (table, kitchen, toilet, office and similar glassware).	Allowable— (*a*) for table and kitchen glassware, whether finished or not, imported without metal fittings, of a kind commonly used in the preparation or serving of food or drink; (*b*) for powder bowls; (*c*) for smokers' ash receptacles; (*d*) for glass bottles which on exportation are incorporated in perfume atomisers or sprays; but not allowable, in the case of the articles referred to at (*a*) and (*b*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
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.
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;

Tariff heading comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*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.
73.20 (tube and pipe fittings of iron or steel).	Allowable for specialised parts of motor vehicles or machinery.
73.29 (chain and parts thereof of iron or steel).	Allowable for specialised parts of motor vehicles or machinery.
73.32 (bolts, nuts, screws, rivets, etc. of iron or steel).	Allowable for specialised parts of motor vehicles, clocks and watches, or machinery.
73.35 (springs and leaves for springs of iron or steel).	Allowable for specialised parts of motor vehicles or machinery.
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 cigarette boxes and tobacco boxes of iron or steel or both ; (*e*) for cigarette cases of iron or steel or both, on which the duty paid was not more than 4s. 0d. per dozen ; (*f*) 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 ;

Tariff heading comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*g*) for spherical-headed hooks and loops which on exportation are incorporated in key containers; but not allowable, in the case of the articles referred to at (*d*) 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.
74.08 (tube and pipe fittings of copper or copper alloys).	Allowable for specialised parts of 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 motor vehicles or machinery.
74.15 (bolts, nuts, screws, rivets, etc., of copper or copper alloys).	Allowable for specialised parts of motor vehicles, clocks and watches, or machinery.
74.16 (springs of copper or copper alloys).	Allowable for specialised parts of 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 motor vehicles or machinery.
76.07 (tube and pipe fittings of aluminium or aluminium alloys).	Allowable for specialised parts of 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.
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 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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
77.03 (miscellaneous articles of magnesium or magnesium alloys).	Allowable for specialised parts of 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 motor vehicles or machinery.
79.04 and 79.06 (tube and pipe fittings and miscellaneous articles of zinc or zinc alloys).	Allowable for specialised parts of motor vehicles or machinery.
80.05 and 80.06 (tube and pipe fittings and miscellaneous articles of tin or tin alloys).	Allowable for specialised parts of motor vehicles or machinery.
81.01 (tungsten and tungsten alloys, and articles thereof).	—
81.02 (molybdenum and molybdenum alloys, and articles thereof).	—
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.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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.
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 heading No. 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, motors 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 $5\frac{1}{10}$ inches nor more than $5\frac{1}{2}$ inches in length, and not less than $1\frac{1}{4}$ inches nor more than $1\frac{3}{4}$ inches in width.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
85.05 to 85.09 (hand tools, domestic appliances, shavers and hair clippers, with self-contained electric motors; electrical startting 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.
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 and amplifiers).	Allowable— 1965/1328 (*a*) for 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; (*b*) for transistor amplifier units containing not less than two and not more than five transistors and weighing less than 1½ oz.; if the microphones or units are, on exportation, incorporated in complete deaf aids.
85.15 (radio etc. apparatus).	Allowable— (*a*) 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; (*b*) for radio-broadcast and television reception apparatus 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 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 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 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 Nos. 87.10 (cycles, not motorised) and 87.13 (baby carriages and invalid carriages, not mechanically propelled).	Allowable, in the case of goods of heading No. 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 and 88.03 (flying machines, gliders and kites; rotochutes; and parts of those articles).	Allowable for flying machines, and for parts of flying machines.
88.04 (parachutes).	Allowable for goods for which the rate of duty was an ad valorem rate of 33⅓ per cent. or over.
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 to 90.09 (photographic and cinematographic cameras, projectors and the like).	Allowable for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over.
90.10 (miscellaneous photographic and cinematographic equipment and apparatus, photo-copying apparatus, etc.).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over; (*b*) for photo-copying machines (being non-optical) of direct contact or transfer type (other than dyeline type) with semi-dry developing system.
90.11 and 90.12 (microscopes and diffraction apparatus, electron and proton, and compound optical microscopes).	—
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.
90.15 (balances of a sensitivity of 5 centigrams or better).	—

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
90.16 (drawing, marking-out and mathematical calculating instruments; measuring or checking instruments, appliances and machines; profile projectors).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over; (*b*) for tape measures in ornamental containers with a spring-operated rewind device.
90.17 (medical, etc., instruments and appliances).	Allowable for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over.
90.19 (orthopaedic appliances, etc.; artificial parts of the body; deaf aids, etc.).	Allowable for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over and for the following articles incorporated, on their exportation, in complete deaf aids, that is to say— (*a*) chassis with a cylindrical drum volume control not exceeding 12 mm. in diameter and 4 mm. in thickness mounted thereon; (*b*) 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).
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);

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
	(*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 No. 92.11(B)) or parts and accessories thereof (classified in heading No. 92.13(C)(2)).
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 ; (*b*) for brooms and brushes with filling of man-made fibres (including monofil of heading No. 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.

Tariff heading comprising imported articles for which drawback is allowable	*Restrictions on drawback*
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., pen-holders, pencil-holders and the like, propelling pencils and sliding pencils).	—
98.05 (pencils, with certain exceptions, crayons, chalks and the like).	Allowable for pencils.
98.10 (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

1963/1328

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	*Imported Goods*	*Rate of Drawback*
Acetylcarbromal.	*a*-Ethylbutyric acid.	9·5d. per kilogram of acetylcarbromal.
Adhesive tape, of a width not exceeding 6¼ ins. consisting of paper coated on one side with adhesive (until 31st July 1965).	Creped paper, manufactured entirely of semi-bleached sulphate cellulose fibre, whether wet-strengthened or not, 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 on which the duty paid amounted to more than 4s. 6d. per cwt. (1st January 1959)	A rate per cwt. of paper equal to 5s. 7·2d. for the first 5s. 6d. of the amount per cwt. of the duty paid on it, plus 1s. 1·2d. for each 1s. 0d. or part of 1s. 0d. of that amount.
Almonds and almond products, the following— 1. Blanched almonds, roasted and salted, or	Almonds, shelled but not further prepared.	£2 12s. 10d. per cwt. of almonds.

Exported Goods	*Imported Goods*	*Rate of Drawback*
unsalted, and either whole, cut, broken (whether or not coloured and dried) or ground, but in any case not further prepared.		
2. Marzipan and other paste produced partly from almonds.		£2 9s. 10d. per cwt. of almonds.
3. Chocolate, chocolate confectionery and sugar confectionery:		
(*a*) containing almonds, either whole, cut, broken or ground, but not containing marzipan or other paste produced partly from almonds;		£2 12s. 10d. per cwt. of almonds.
(*b*) containing marzipan or other paste produced partly from almonds.		£2 9s. 10d. per cwt. of almonds.
4. Preparations made with almonds for the manufacture of cakes or confectionery.		£2 9s. 10d. per cwt. of almonds.
Animal black (other than ivory black and spent animal black).	Bones, de-fatted, crushed or uncrushed.	£3 11s. 6d. per ton of animal black.
Apricot kernel products.	Apricot kernels, shelled but not further prepared.	£1 10s. 3d. per cwt. of apricot kernels.
Beans: 1. Canned in tomato sauce, with or without sausages, pork or bacon. 2. Canned in curry sauce.	Dried white beans, other than butter beans. (1st April 1961)	1s. 5d. per cwt. of goods exported, excluding the weight of the cans.
Biscuits (other than chocolate biscuits), cake mixes, puddings and pudding mixes.	Sugar of either of the following descriptions:	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. 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. (1st January 1962)	5d. per dozen booklets.

Exported Goods	*Imported Goods*	*Rate of Drawback*
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 glacé 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:—	
	(*a*) on which the duty paid amounted to more than 5d. per square foot;	A rate per square foot of dressed leather equal to 5·6d. for the first 5d. of the amount per square foot of the duty paid on it, plus 2·8d. for each additional 2d. or part of 2d. of that amount.
	(*b*) on which the duty paid amounted to more than 2d., but not more than 5d. per square foot;	A rate per square foot of dressed leather equal to 2·1d. for the first 2d. of the amount per square foot of the duty paid on it, plus 1·4d. for each additional 1d. or part of 1d. of that amount.
	(*c*) on which the duty paid amounted to more than 1½d., but not more than 2d. per square foot;	2.4d. per square foot of dressed leather.
	(*d*) on which the duty paid amounted to more than 1d., but not more than 1½d. per square foot;	1¾d. per square foot of dressed leather.
	(*e*) on which the duty paid amounted to more than ¾d., but not more than 1d. per square foot.	1.2d. per square foot of dressed leather.
	(1st January 1959)	
Bromvaletone.	*iso*Valeric acid.	9d. per kilogram of bromvaletone.
Carbromal.	*a*-Ethylbutyric acid.	8·9d. per kilogram of carbromal.
Casings for sausages and prepared meats.	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, on which the duty paid amounted to more than 6½d. per lb. (1st January 1961)	A rate per lb. of casings equal to 6d. for the first 6½d. per lb. of the duty paid on the tubing, plus 1d. for each additional 1d. or part of 1d. per lb. of that duty.
Castor oil.	Castor seed.	£5 11s. 6d. per ton of castor oil.
Chewing gum and chewing confectionery.	Chewing gum base.	£2 2s. 0d. per cwt. of chewing gum base.

r

Exported Goods	*Imported Goods*	*Rate of Drawback*
Chocolate:		
1. Block couverture, bakers' covering compounds, granulettes and other chocolate for further manufacturing purposes.	(A) Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
	(B) Cocoa butter (fat or oil).	2s. 4d. per cwt. of cocoa butter.
	(C) Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
2. Chocolate confectionery, sugar confectionery containing cocoa, and chocolate biscuits.	(A) Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
	(B) Cocoa butter (fat or oil).	2s. 4d. per cwt. of cocoa butter.
	(C) Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
	(D) Liquid glucose.	3s. 3·5d. per cwt. of solid glucose.
Cigarette papers in the form of booklets.	Cigarette paper imported in bobbins or reels.	£3 3s. 0d. per cwt. of cigarette paper.
Cinematograph film (including sound tracks), exposed, whether positive or negative, and whether developed or not.	Unexposed film of a length of 12 ft. or more:— 35 mm. wide ...	¼d. 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 ½d. per linear foot of any other film.
	of a greater or less width	A rate proportionately increased or reduced.
Cloth oil or wool oil but neither containing less than 70 per cent. by weight of oleine fatty acids.	Animal tallow or bone grease. (1st January 1959)	£2 19s. 6d. per ton of oil.
Cocoa:		
1. Cocoa butter (fat or oil).	Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa butter.

Exported Goods	*Imported Goods*	*Rate of Drawback*
2. Cocoa butter blended or refined.	Cocoa butter (fat or oil).	2s. 4d. per cwt. of cocoa butter blended or refined.
3. Cocoa cake and cocoa paste.	Raw cocoa beans, whole or broken.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
4. Cocoa powder, sweetened or unsweetened, and drinking chocolate.	Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
5. Cocoa powder, sweetened, and drinking chocolate.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10.8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Cod, dried and salted.	Fresh cod, with heads and tails from which the entrails, livers and roes have been removed. (1st July 1960)	£4 2s. 0d. per ton of dried salted cod.
Coffee:		
1. Roasted coffee beans.	Coffee beans, not being kiln dried or roasted or ground.	11s. 0d. per cwt. of roasted beans.
2. Roasted coffee in ground form, whether pure or mixed with other substances.		11s. 0d. per cwt. of pure roasted coffee.
3. Soluble coffee powder, whether of pure coffee or a mixture of pure coffee and other substances.		£1 8s. 0d. per cwt. of pure coffee.
Confectionery cases and baking cases of crimped paper.	Paper of either of the following descriptions:— (*a*) 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; (*b*) greaseproof paper of a weight when fully extended equivalent to not less than 39 grammes and not more than 66 grammes per square metre— on which the duty paid amounted to not less than £4 per ton. (16th November 1959)	2s. 7d. per ton of paper for each 2s. 0d. per ton of the duty paid on it.

Exported Goods	*Imported Goods*	*Rate of Drawback*
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.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows:— where that amount was not less than 8d. but less than 10d., a rate of 8d.; where that amount was not less than 10d. but less than 1s. 0d., a rate of 10d.; where that amount was 1s. 0d. or more, a rate equal to 1s. 0d. for the first 1s. 0d. of that amount plus 2d. for each additional complete 2d. of that amount.
2. Warp knitted fabric, whether on a base or not.	Spun yarn of cuprammonium fibres or of cuprammonium fibres and wool.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows:— where that amount was not less than 8d. but less than 10d., a rate of 8d.; where that amount was not less than 10d. but less than 1s. 0d., a rate of 10d.; where that amount was 1s. 0d. or more, a rate equal to 1s. 0d. for the first 1s. 0d. of that amount plus 2d. for each additional complete 2d. of that amount.
3. Brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows:— where that amount was not less than 1s. 0d. but less than 1s. 2d., a rate of 1s. 1·2d.; where that amount was not less than 1s. 2d. but less than 1s. 4d., a rate of 1s. 3·4d.; where that amount was 1s. 4d. or more, a rate equal to 1s. 5·6d. for the first 1s. 4d. of that

Exported Goods	*Imported Goods*	*Rate of Drawback*
		amount plus 2·2d. for each additional complete 2d. of that amount.
4. Warp knitted fabric other than brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows:— where that amount was not less than 1s. 0d. but less than 1s. 2d., a rate of 1s. 0d.; where that amount was not less than 1s. 2d. but less than 1s. 4d., a rate of 1s. 2d.; where that amount was 1s. 4d. or more, a rate equal to 1s. 4d. for the first 1s. 4d. of that amount plus 2d. for each additional complete 2d. of that amount.
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 ins. but not exceeding 3ft. 0⅛ in., and of a thickness exceeding 0·105 in. but not exceeding 0·145 in.	1s. 1d. per 100 square feet of fibre hardboard.
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. (16th November 1959)	3s. 4d. per 100 square feet of plywood.
Drafting bands of a kind used for textile machinery.	Chrome tanned calf leather imported in skins or pieces weighing less than 4 lb. each.	A rate per square metre of leather contained in the bands equal to 1·33d. for each complete 1d. of the duty paid.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Dyeline natural tracing paper, sensitised but unexposed.	Natural tracing paper, coated with cellulose acetate, and— (*a*) weighing more than 120 but not more than 135 grammes per square metre; (*b*) on which the duty paid amounted to not less than 3d. per square metre. (1st September 1961)	A rate per square metre of exported paper of 0·105d. for each complete 0·1d. per square metre of the duty paid on the imported paper.
Egg preparations (whether or not comprising other substances), the following:— 1. Preparations used for making cakes or buns. 2. Preparations used to coat foodstuffs before frying.	Pasteurised spray-dried egg yolk on which the duty paid was not less than 3d. per lb. (31st May 1960)	A rate per lb. of pasteurised spray-dried egg yolk equal to 0·1d. for each complete 0·1d. per lb. of the duty paid on it.
Electrosensitive recording paper in 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 (1st August 1961)	A rate for each complete 100 ft. per roll of the exported paper calculated as follows:— Where the width of the paper— does not exceed 9 ins., 4½d. exceeds 9 ins. but does not exceed 11 ins., 5d. exceeds 11 ins. but does not exceed 18 ins., 6d. exceeds 18 ins., 10d.
Fish, canned in olive oil ...	Olive oil of not more than 1 per cent. acidity (expressed as oleic acid).	1s. 6d. per gallon of olive oil.
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. (1st January 1959)	8s. 3d. per cwt. of tomato puree or paste.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Fruit, fruit peel and fruit juice preserved with sugar, bottled or canned, or drained, glacé or crystallised; jams, lemon curd, fruit jelly preparations, marmalades, mincemeat, fruit purée and fruit pastes, containing added sugar.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
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.	(i) 2s. 0d. per cwt. of currants. (ii) 7s. 0d. per cwt. of dried grapes, other than currants. (iii) 6s. 0d. per cwt. of dried figs.
2. Mincemeat, pickles, sauces and chutneys.	Raisins, sultanas, currants and other dried grapes.	(i) 2s. 0d. per cwt. of currants. (ii) 7s. 0d. per cwt. of dried grapes, other than currants.
3. Fig jam.	Dried figs.	6s. 0d. per cwt. of dried figs.
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; and (*e*) on which the duty paid amounted to not less than 4s. 0d. per lb.	2d. per lb. of fabric for each complete 2d. per lb. of the duty paid on it.
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 6d. per lb.	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.,

Exported Goods	*Imported Goods*	*Rate of Drawback*
		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 1965).	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 amounted to not less than 1s. 0d. per lb. (1st January 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. 3d., a rate of 1s. 2·1d.; Where that amount was less than 1s. 9d., but not less than 1s 3d., 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.
Glass, laminated, in sheets, consisting of two layers of glass with a middle layer of poly (vinyl butyral).	Poly (vinyl butyral) in sheet form.	1d. per square foot of laminated glass.
Glucose, liquid, containing not more than 19 per cent. by weight of water.	Starch, being maize starch or milo starch.	2s. 2·1d. per cwt. of liquid glucose.
Glue, gelatine and other bone products, the following:—	Bones, crushed or uncrushed.	
1. Glue and gelatine produced by a process of degelatinisation, containing not more than 16 per cent. moisture.		£6 14s. per ton of glue or gelatine.
2. Ossein.		£8 9s. 9d. per ton of ossein.
3. Gelatine produced by a process of acidulation, containing not more than 16 per cent. moisture.		£12 8s. 2d. per ton of gelatine.
1965 | 1172 4. Calcium phosphates and crushed or ground degelatinised bones.		£1 2s. 4d. per ton of phosphates or degelatinised bones.

Exported Goods	*Imported Goods*	*Rate of Drawback*
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.	A rate per head block equal to 1d. for each complete 1d. of the duty paid on it.
Handbags.	Dressed leather, other than patent leather, and other than glacé kid being chrome tanned goatskin of smooth polished finish:	
	(*a*) on which the duty paid amounted to more than 5d. per square foot;	A rate per square foot of dressed leather equal to 5d. for the first 5d. of the amount per square foot of the duty paid on it, plus 2·5d. for each additional 2d. or part of 2d. of that amount.
	(*b*) on which the duty paid amounted to more than 4d., but not more than 5d. per square foot;	5.6d. per square foot of dressed leather.
	(*c*) on which the duty paid amounted to more than 3d., but not more than 4d. per square foot;	4.3d. per square foot of dressed leather.
	(*d*) on which the duty paid amounted to more than 2d., but not more than 3d. per square foot;	3.1d. per square foot of dressed leather.
	(*e*) on which the duty paid amounted to more than 1½d., but not more than 2d. per square foot;	2.1d. per square foot of dressed leather.
	(*f*) on which the duty paid amounted to more than 1d., but not more than 1½d. per square foot;	1½d. per square foot of dressed leather.
	(*g*) on which the duty paid amounted to more than ¾d., but not more than 1d. per square foot.	1d. per square foot of dressed leather.
	(1st January 1959)	
Hats, bonnets, hat shapes, capelines, hoods and manchons.	Hatters' fur, unblown.	A rate per lb. of felt equal to 1·33 times the amount per lb. of the duty paid on the fur or, where the amount per lb. of the duty so paid was less than 1s. 6d., equal to 1·44 times the amount per lb. of the duty so paid.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Hazelnut products, the following:— 1. Paste produced partly from hazelnuts. 2. Chocolate, chocolate confectionery and sugar confectionery, containing hazelnuts, either whole, cut, broken or ground, or containing paste produced partly from hazelnuts.	Hazelnuts, shelled but not further prepared.	£1 19s. 6d. per cwt. of hazelnuts.
Inked ribbons for typewriters or for other office machinery.	Woven fabric, wholly of silk, not inked, exceeding 30 cm. in width.	1·09d. per square yard of fabric for each complete 1d. per square yard of the duty paid on it.
Leather, dressed, in complete skins.	Goat and kid skins, fresh, salted, dried, pickled or limed, but not further treated.	6d. per skin.
Leather goods, the following:— 1. Saddlery and harness (including horse boots). 2. Trunks, bags, wallets, pouches and other receptacles (whether fitted or not) other than handbags.	Dressed leather, other than patent leather, and other than glacé kid being chrome tanned goatskin of smooth polished finish:	
	(*a*) on which the duty paid amounted to more than 5d. per square foot;	A rate per square foot of dressed leather equal to 4d. for the first 5d. of the amount per square foot of the duty paid on it, plus 2d. for each additional 2d. or part of 2d. of that amount.
	(*b*) on which the duty paid amounted to more than 2d., but not more than 5d. per square foot;	A rate per square foot of dressed leather equal to 1½d. for the first 2d. of the amount per square foot of the duty paid on it, plus 1d. for each additional 1d. or part of a 1d. of that amount.
	(*c*) on which the duty paid amounted to more than 1½d., but not more than 2d. per square foot;	1¾d. per square foot of dressed leather.
	(*d*) on which the duty paid amounted to more than 1d., but not more than 1½d. per square foot;	1¼d. per square foot of dressed leather.
	(*e*) on which the duty paid amounted to more than ¾d., but not more than 1d. per square foot. (1st January 1959)	⅞d. per square foot of dressed leather.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Linseed oil, and goods made with linseed oil (other than printers' inks):		
1. Linseed oil, and mixtures consisting of linseed oil and driers.	Linseed.	£11 5s. 0d. 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; paint, enamel or varnish; putty.	Linseed oil.	£11 5s. 0d. per ton of linseed oil.
3. Mixtures consisting of cobalt linoleate, linseed oil and linseed oil fatty acids, and having a metallic content of not more than 6 per cent. by weight.	Linseed oil.	£1 0s. 8d. per 100 kg. of the mixture.
4. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	Linseed oil.	£11 16s. 1d. per ton of linseed oil fatty acids.
5. Printed linoleum and floorcloth.	Linseed oil.	£2 5s. 4d. per ton of linoleum or floorcloth.
6. Linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth.	Linseed oil.	£2 10s. 2d. per ton of linoleum.
7. Linoleum, not printed, manufactured on a base of bitumenised felt.	Linseed oil.	£1 13s. 5d. per ton of linoleum.
8. Linoleum, not printed, manufactured on a base of resin coated paper felt.	Linseed oil.	£2 6s. 11d. per ton of linoleum.
9. Cork carpets; unpigmented linoleum composition manufactured on a base of flannelette	Linseed oil.	£4 9s. 1d. per ton of cork carpet or linoleum composition.
10. Felt base.	Linseed oil.	7s. 11d. per ton of felt base.
11. Oil baize.	Linseed oil.	£1 15s. 0d. per ton of oil baize.
12. Leathercloth.	Linseed oil.	£2 4s. 8d. per ton of leathercloth.

Exported Goods	*Imported Goods*	*Rate of Drawback*
13. 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 1s. 7d. per ton of blocks, tiles or other articles.
Locust bean kernel flour, and mixtures containing that substance and, apart from that substance and any guar gum, sugar or starch, not more than 10 per cent. by weight of other substances.	Locust bean kernels. (15th May 1959)	14s. 3d. per cwt. of locust bean kernel flour.
Men's shirts.	Woven fabric of spun silk.	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 not less than 4s. 0d. but less than 4s. 6d., a rate of 4s. 8d.; Where that amount was not less than 4s. 6d. but less than 5s. 0d., a rate of 5s. 3d.; Where that amount was 5s. 0d. or more, a rate equal to 5s. 10d. for the first 5s. 0d. of that amount, plus 7d. for each additional complete 6d. of that amount.
Metal polish containing Neuburg chalk but no other mineral abrasive.	Neuburg chalk.	3s. 2d. per cwt. of Neuburg chalk.
Neckties, bow-ties and cravats.	Woven fabric of heading No. 50.09, 50.10 or 51.04 of the Customs Tariff 1959.	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 more than 1s. 6d. but not more than 2s. 6d., a rate of 2s. 2.4d.; Where that amount was more than 2s. 6d. but not more than 3s. 6d., a rate of 3s. 3.6d.;

Exported Goods	*Imported Goods*	*Rate of Drawback*
		Where that amount was more than 3s. 6d., a rate equal to 3s. 3·6d. for the first 3s. 6d. of that amount, plus 1s. 1·2d. for each additional 1s. or part of 1s. of that amount.
Oat products.	Oats in husk.	4s. 7d. per cwt. of ground, rolled or flaked oats, or oatmeal, or oat flour.
Orange marmalade with a minimum fruit content of bitter oranges of 20 per cent.	Fresh bitter oranges. (29th November 1960)	1s. 2d. per cwt. of marmalade.
Oranges, bitter, prepared for use in the manufacture of marmalade.	Fresh bitter oranges. (29th November 1960)	3s. 3d. per cwt. of prepared oranges.
Packing cases of fibreboard, corrugated or solid.	Kraft paper or Kraft board, bleached or unbleached, on which the duty paid amounted to more than £1 10s. per ton. (1st March 1963)	A rate per ton of paper or board fixed according to the amount per ton of the duty paid on it as follows:— Where that amount was not more than £1 15s. 0d., a rate of £1 16s. 10d. Where that amount was more than £1 15s. 0d. a rate equal to £1 16s. 10d. for the first £1 15s. 0d. of that amount plus 5s. 8d. for each additional 5s. 0d. or part of 5s. 0d. of that amount.
Packing cases of plywood, reinforced with steel.	Plywood which contains no material other than wood and bonding material and is of a thickless not less than 3 mm. and not more than 9 mm.	A rate per 100 square feet of plywood equal to 8½d. for each complete millimetre of the thickness thereof.
Panama hats.	Natural straw hoods on which the duty paid was more than 3s. 0d. per dozen hoods.	A rate per dozen hoods fixed according to the amount per dozen of the duty paid on them as follows:— Where that amount was not more than 4s. 0d., a rate of 3s. 6d.; Where that amount was more than 4s. 0d., a rate equal to 3s. 6d. for the first 4s. 0d. of

Exported Goods	*Imported Goods*	*Rate of Drawback*
		that amount, plus 1s. 0d. for each additional 1s. 0d. or part of 1s. 0d. of that amount.
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— on which the duty paid amounted to more than £1 17s. 6d. per ton. (1st January 1959)	A rate per ton of paper equal to £2 0s. 0d. for the first £2 2s. 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.
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: of a thickness not exceeding ·004 in.; of a thickness exceeding ·004 in. but not exceeding ·007 in.; of a thickness exceeding ·007 in.	3s. 3d. per 100 square feet of film base. 5s. 1d. per 100 square feet of film base. 5s. 11d. per 100 square feet of film base.
Picking sticks, being weaving loom parts.	Wooden veneer sheets and sheets for plywood.	9s. 2d. per cwt. of picking sticks.
Pigment produced or manufactured from combined cadmium.	Cadmium metal.	2s. 3d. per lb. of combined cadmium.
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.,	Laminated plastic sheets, consisting of resin-impregnated papers, bonded together, or of such papers bonded together and coated on one side with melamine, 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	A rate per imported sheet or part of an imported sheet calculated as follows:— where the width of the exported panel does not exceed 2 ft. 1 in., 4d. for the first 8d. of the duty paid per sheet plus 1d. for each complete additional 2d. of that duty; where the width of the exported panel is not less than 2 ft. 11 ins.,

Exported Goods	*Imported Goods*	*Rate of Drawback*
(*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.	(*c*) of a thickness not less than 0·024 in. but not exceeding 0·081 in.— on which the duty paid amounted to not less than 8d. (1st February 1961)	twice the rate of drawback above specified.
Plates and trays of pulpboard.	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 £3 per ton. (16th November 1959)	2s. 9d. per ton of pulpboard for each 2s. 0d. per ton of the duty paid on it.
Printed drip mats.	Wood pulp board of a thickness not less than 1·5 mm. on which the duty paid was not less than £2 per ton.	A rate per ton of wood pulp board fixed according to the amount per ton of the duty paid on it as follows:— Where that amount was not more than £2 5s. 0d., a rate of £2 6s. 9d.; Where that amount was more than £2 5s. 0d., a rate equal to £2 6s. 9d. for the first £2 5s. 0d. of that amount plus 5s. 6d. for each additional 5s. 0d. or part of 5s. 0d. of that amount.
Printers' inks.	(A) Carbon black.	£10 10s. 0d. per ton of carbon black.
	(B) Linseed oil.	£11 5s. 0d. per ton of linseed oil.
Quebracho extract, soluble, and either solid (including powder) or liquid containing not less than 35 per cent. by weight of tannin:		
1. Unmixed with other tanning extracts.	Solid insoluble quebracho extract.	6s. 1d. per cwt. of soluble quebracho extract, if solid, or 3s. 0d. per cwt., if liquid.
2. Blends with myrobalan extract, being blends in which not less than two-thirds by weight of the total tannins are derived from quebracho extract and the	Solid insoluble quebracho extract.	4s. 0d. per cwt. of the blend, if solid, or 1s. 7d. per cwt., if liquid.

Exported Goods	*Imported Goods*	*Rate of Drawback*
whole of the remainder from myrobalan extract.		
Railway fishplates of "improved" wood within the meaning of Chapter 44 of the Customs Tariff 1959.	Wooden veneer sheets.	8s. 0d. per cwt. of fishplates.
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.	4s. 10d. per gallon of liquid seasoning.
Sewing machine woodwork:	Wood and timber, square sawn but not further prepared or manufactured, and wooden veneer sheets.	The rates shown below for the several types of woodwork.
1. Enclosed cabinets.		10·09d. per cabinet, for wood and timber, and 2s. 0·72d. for veneer sheets.
2. Cabinet tables (including electric drive cabinet tables):		
(*a*) flat top, without drawers.		7·65d. per table, for wood and timber, and 10·76d. for veneer sheets.
(*b*) flat top, with one or more drawers.		5·89d. per table, for wood and timber, and 7·56d. for veneer sheets.
(*c*) with leaf cover and one or more drawers.		9·55d. per table, for wood and timber, and 1s. 8·99d. for veneer sheets.
3. Manufacturing tables with one or more drawers.		5·84d. per table, for wood and timber, and 1s. 3·78d. for veneer sheets.
4. Other tables:		
(*a*) plain, with one drawer.		3·15d. per table, for wood and timber, and 4·58d. for veneer sheets.
(*b*) drop-leaf, with one or more drawers.		4·4d. per table, for wood and timber, and 6·61d. for veneer sheets.
5. Bases.		1·19d. per base, for wood and timber.
6. Covers.		1·38d. per cover, for wood and timber, and 5·7d. for veneer sheets.
7. Carrying cases.		2·76d. per case, for wood and timber.
8. Auxiliary tables.		0·29d. per table, for wood and timber, and 0·68d. for veneer sheets.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Shuttlecocks and shuttlecock skirts.	Poly (11-aminoundecoic acid) in the form of granules, containing fillers or plasticisers or both.	A rate of 0·023d. per gramme of the imported articles.
Soft drinks, unconcentrated or concentrated; powders for such drinks; sweetened flavouring syrups and concentrates.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Soya bean oil (whether hydrogenated or not), unmixed.	Soya beans.	£4 2s. 3d. per ton of soya bean oil.
Sperm oil, refined.	Sperm oil, unrefined, on which the duty paid was not less than £1 10s. per ton.	A rate per ton of sperm oil equal to 2s. 0d. for each complete 2s. 0d. per ton of the duty paid.
Stearine fatty acids and oleine fatty acids.	Animal tallow or bone grease. (1st January 1959)	£4 5s. 0d. per ton of fatty acids.
Steel-rule die-blocks of "improved" wood within the meaning of Chapter 44 of the Customs Tariff 1959.	Wooden veneer sheets.	8s. 8d. per cwt. of steel-rule die-blocks.
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, 6s. 10·8d. per cwt. of refined sugar; (ii) where the duty paid was at less than the highest rate, 4s. 3½d. per cwt. of refined sugar.
(*b*) of a polarisation not exceeding 98°.		A rate per cwt. of refined sugar equal to the full rate of duty per cwt. chargeable on the importation into the United Kingdom of sugar of the like polarisation.
Sugar confectionery, not containing cocoa.	(A) Liquid glucose.	3s. 3·5d. per cwt. of solid glucose.
	(B) Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth	(i) 6s. 10·8d. per cwt. of sugar;

Exported Goods	*Imported Goods*	*Rate of Drawback*
	preference, of a polarisation exceeding 98°;	(ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
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 and on which the duty paid amounted to not less than £4 per ton. (1st January 1959)	A rate per ton of board fixed according to the amount per ton of the duty paid on it as follows:— Where that amount was less than £6, a rate of 10s. for each complete 10s. of that amount; Where that amount was not less than £6, a rate of £1 for each complete £1 of that amount.
Syrups and treacles, where the weight of sweetening matter (determined as it would be for calculating duty payable on the importation of like goods into the United Kingdom)—	Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	
(*a*) exceeds 80 per cent.		3s. 0d. per cwt. of syrup or treacle.
(*b*) exceeds 75 per cent. but does not exceed 80 per cent.		2s. 5d. per cwt. of syrup or treacle.
(*c*) exceeds 70 per cent. but does not exceed 75 per cent.		1s. 5d. per cwt. of syrup or treacle.
(*d*) exceeds 65 per cent. but does not exceed 70 per cent.		1s. 2d. per cwt. of syrup or treacle.
(*e*) exceeds 60 per cent. but does not exceed 65 per cent.		9d. per cwt. of syrup or treacle.
Tinsel cord fabric.	Tinsel cord, consisting of yarn wholly of silk and man-made fibres, or either of them, wound with metal.	A rate per lb. of tinsel cord fixed according to the amount per lb. of the duty paid on the cord as follows:— where that amount was not more than 5s. 0d., a rate of 2s. 6d.; where that amount was more than 5s. 0d., a rate equal to 2s. 6d. for the first 5s. 0d. of

Exported Goods	*Imported Goods*	*Rate of Drawback*
		that amount plus 2s. 6d. for each additional 2s. 6d. or part of 2s. 6d. of that amount.
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— on which the duty paid amounted to not less than £3 per ton. (1st January 1959)	A rate per ton of paper equal to 5s. 0d. for each complete 5s. 0d. of the amount per ton of the duty paid on it.
Vegetables with added sugar, bottled or canned.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Vinyl chloride and vinylidene chloride products, the following:	Copolymers of vinyl chloride and vinylidene chloride in the form of powder.	
1. Tubing, lay-flat:		
(*a*) plain.		3·4d. per lb. of copolymers.
(*b*) printed.		3·5d. per lb. of copolymers.
2. Bags:		
(*a*) plain.		3·5d. per lb. of copolymers.
(*b*) printed.		3·7d. per lb. of copolymers.
3. Film in rolls:		
(*a*) undecorated.		3·5d. per lb. of copolymers.
(*b*) decorated.		3·8d. per lb. of copolymers.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Waste, textile, and yarn: 1. Waste, pulled or garnetted, whether or not carded, combed or cut 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.	0·1d. per lb. of textile fibre for each complete 0·1d. per lb. of the duty paid on it.
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.	£5 per ton of sodium chlorate.
Whey powder preparations, containing lactose but no substance other than whey powder, lactose or other sugar.	Whey powder. (3rd June 1964)	5s. 5d. per cwt. of 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.	£3 5s. 6d. per ton of wood tar.
Yarn, metallic, that is to say, strip, of a width not exceeding ⅛ in., consisting of aluminium foil between two layers of plasticised cellulose acetate butyrate, whether or not doubled or twisted with yarn or thread.	Laminated aluminium foil, consisting of foil of a thickness not exceeding 0·15 mm., between two layers of plasticised cellulose acetate butyrate, imported in sheets of a width not less than 18 ins.	1s. 9d. per lb. of laminated aluminium foil.

1962 1328

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 2 (3) 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:—

Acetylcarbromal,

Adhesive tape,

Almonds,

Animal black,

Boots,
Bromvaletone,
Carbromal,
Casings for sausages,
Chewing gum,
Cigarette papers,
Confectionery cases,
Cuprammonium products,
Doors, flush, faced with fibre hardboard,
Doors, flush, faced with plywood,
Drafting bands,
Dyeline natural tracing paper,
Electrosensitive recording paper,
Foodstuffs,
Garments, the following,
Garments, rain-proof,
Glass,
Golf clubs,
Handbags,
Hats,
Inked ribbons,
Leather, dressed,
Leather goods,
Linseed oil (paragraphs 2 to 13 only),
Men's shirts,
Neckties,
Packing cases of fibreboard,
Packing cases of plywood,
Panama hats,
Paper bags,
Photographic film,
Picking sticks,
Plastic-bonded asbestos panels,
Plates and trays,
Printed drip mats,
Printers' inks,
Quebracho extract,
Sewing machine woodwork,
Sperm oil,
Suitcases,
Tinsel cord fabric,
Toilet paper,
Waste,
Weed-killer,
Wood tar,
Yarn, metallic.

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 1962	S.I.1962/2336 (1962 III, p. 3233).
No. 1 of 1963	S.I.1963/354 (1963 I, p. 293).
No. 2 of 1963	S.I.1963/603 (1963 I, p. 702).
No. 3 of 1963	S.I.1963/1015 (1963 II, p. 1690).
No. 5 of 1963	S.I.1963/1331 (1963 II, p. 2316).
No. 6 of 1963	S.I.1963/1466 (1963 II, p. 2611).
No. 7 of 1963	S.I.1963/1602 (1963 III, p. 3001).
No. 8 of 1963	S.I.1963/1792 (1963 III, p. 3396).
No. 9 of 1963	S.I.1963/1908 (1963 III, p. 3753).
No. 10 of 1963	S.I.1963/2011 (1963 III, p. 4257).
No. 11 of 1963	S.I.1963/2012 (1963 III, p. 4259).
No. 1 of 1964	S.I.1964/101 (1964 I, p. 196).
No. 2 of 1964	S.I.1964/252 (1964 I, p. 448).
No. 3 of 1964	S.I.1964/629 (1964 I, p. 1118).
No. 4 of 1964	S.I.1964/749 (1964 II, p. 1494).
No. 5 of 1964	S.I.1964/908 (1964 II, p. 1934).
No. 6 of 1964	S.I.1964/1182 (1964 II, p. 2756).
No. 7 of 1964	S.I.1964/1342 (1964 II, p. 3058).
No. 8 of 1964	S.I.1964/1538 (1964 III, p. 3493).
No. 9 of 1964	S.I.1964/1723 (1964 III, p. 3840).

EXPLANATORY NOTE

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

This Order—

(i) makes the amendments to existing drawback provisions necessitated by—

(*a*) the revision of Tariff descriptions made by Schedule 1 to the Import Duties (General) (No. 10) Order 1964 (S.I. 1964/1986); and

(*b*) the reduced rates of import duty applicable from 31st December 1964 under the European Free Trade Area Convention; and

(ii) provides for—

(*a*) the allowance of import duty drawback on certain imported chrome-tanned leather used in the manufacture of drafting bands for export (effected by the entry beginning "drafting bands" in Schedule 2 to the Order); and

(*b*) an increase from 1s. 9d. to 2s. 3d. per lb. in the rate of drawback of import duty on imported cadmium metal used in the manufacture of exported pigment, and

(iii) consolidates all other existing provisions for the allowance of drawback of import duty under the Import Duties Act 1958.