STATUTORY INSTRUMENTS

1965 No. 2100

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 10) Order 1965

Made - - - -	13*th December* 1965
Laid before the House of Commons - -	17*th December* 1965
Coming into Operation	31*st December* 1965

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. In Schedule 2 to the Import Duty Drawbacks (No. 10) Order 1964(b) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles), there shall be made—

(*a*) the amendments specified in Schedule 1 to this Order (being amendments as to the conditions of eligibility for certain drawbacks, and the rates thereof, consequential on the reductions of import duty required as from 31st December 1965 by the European Free Trade Area Convention); and

(*b*) the miscellaneous amendments specified in Schedule 2 to this Order.

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 10) Order 1965.

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

(3) This Order shall come into operation on 31st December 1965.

George Lawson,
Harriet Slater,
Two of the Lords Commissioners of Her Majesty's Treasury.

13th December 1965.

(a) 6 & 7 Eliz. 2. c. 6.
(b) S.I. 1964/1988 (1964 III, p. 5005).
(c) 52 & 53 Vict. c. 63.

SCHEDULE 1

AMENDMENTS OF SCHEDULE 2 TO 1964 ORDER CONSEQUENTIAL ON E.F.T.A. DUTY REDUCTIONS

1. In the entry relating to adhesive tape—

(*a*) in column 2, for " 4s. 6d." there shall be substituted " 2s. 6d."; and

(*b*) in column 3, for " 5s. 7·2d." and " 5s. 6d." there shall be substituted respectively " 3s. 4·8d." and " 3s. 6d.".

2. In the entry relating to boots, bootees, shoes, slippers and sandals—

(*a*) in column 2, the following paragraph shall be inserted after paragraph (*e*)—

" (*f*) on which the duty paid amounted to more than ½d., but not more than ¾d., per square foot."; and

(*b*) in column 3, against the paragraph so inserted there shall be inserted the following rate of drawback—

" 0·9d. per square foot of dressed leather.".

3. In the entry relating to confectionery cases and baking cases, in column 2, for " £4 " there shall be substituted " £2 10s. 0d.".

4. In the entry relating to doors, flush, faced with fibre hardboard, in column 3, for " 1s. 1d." there shall be substituted " 9½d.".

5. In paragraph 1 of the entry beginning " Garments, the following ", in column 2, for " 4s. 0d." there shall be substituted " 2s. 6d."; and in paragraph 2 of that entry—

(*a*) in column 2, for " 6d." there shall be substituted " 4d.", and

(*b*) in column 3, the following sub-paragraphs shall be substituted for that beginning with " Where " and ending with " 8·3d."—

" Where that amount was not more than 6d., a rate of 5·2d.
Where that amount was more than 6d., but not more than 10d., a rate of 8·3d.".

6. In the entry relating to garments, rain-proof—

(*a*) in column 2, for " 1s. 0d." there shall be substituted " 6d."; and

(*b*) in column 3, the following sub-paragraphs shall be substituted for that beginning with " Where " and ending with " 1s. 2·1d."—

" Where that amount was less than 9d., a rate of 7·8d.
Where that amount was less than 1s. 0d., but not less than 9d., a rate of 11d.
Where that amount was less than 1s. 3d., but not less than 1s. 0d., a rate of 1s. 2·1d.".

7. In the entry relating to handbags—

(*a*) in column 2, the following paragraph shall be inserted after paragraph (*g*)—

" (*h*) on which the duty paid amounted to more than ½d., but not more than ¾d., per square foot."; and

(*b*) in column 3, against the paragraph so inserted there shall be inserted the following rate of drawback—

" ¾d. per square foot of dressed leather.".

8. In the entry relating to leather goods—

(*a*) in column 2, the following paragraph shall be inserted after paragraph (*e*)—

" (*f*) on which the duty paid amounted to more than ½d., but not more than ¾d., per square foot."; and

(*b*) in column 3, against the paragraph so inserted there shall be inserted the following rate of drawback—

" ¾d. per square foot of dressed leather.".

9. In the entry relating to packing cases of fibreboard—

(*a*) in column 2, for " £1 10s." there shall be substituted " £1 "; and

(*b*) for all the words in column 3, there shall be substituted the following—

" A rate per ton of paper or board equal to £1 5s. 6d. for the first £1 5s. 0d. of the amount per ton of the duty paid on it, plus 5s. 8d. for each additional 5s. 0d. or part of 5s. 0d. of that amount.".

10. In the entry relating to paper bags—

(*a*) in column 2, for " £1 17s. 6d." there shall be substituted " £1 7s. 6d."; and

(*b*) in column 3, for " £2 0s. 0d." and " £2 2s. 6d." there shall be substituted respectively " £1 10s. 0d." and " £1 12s. 6d.".

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

(*a*) in column 2, for " 8d." there shall be substituted " 6d."; and

(*b*) in column 3, for " 4d." and " 8d." there shall be substituted respectively " 3d." and " 6d.".

12. In the entry relating to plates and trays, in column 2, for " £3 " there shall be substituted " £2 ".

13. In the entry relating to sperm oil, in column 2, for " £1 10s." there shall be substituted " £1 ".

14. In the entry relating to suitcases and similar receptacles, in column 2, for " £4 " there shall be substituted " £3 ".

15. In the entry relating to toilet paper, in column 2, for " £3 " there shall be substituted " £2 ".

SCHEDULE 2

Miscellaneous Amendments of Schedule 2 to 1964 Order

1. In the entry relating to garments, rain-proof, in column 1, the words " (until 31st December 1965) " (which limit the drawback to goods exported on or before that date) are hereby revoked.

2. In the entry relating to neckties, bow-ties and cravats, in column 3—

(*a*) for " 2s. 2·4d." (the rate of drawback per lb. of woven fabric where the amount per lb. of the duty paid on it was more than 1s. 6d., but not more than 2s. 6d.) there shall be substituted " 2s. 4d."; and

(*b*) for all the words after " 2s. 2·4d." (which prescribe two further rates of drawback, one for where the duty per lb. was more than 2s. 6d., but not more than 3s. 6d., and another for where it was more than 3s. 6d.) there shall be substituted the following—

" Where that amount was more than 2s. 6d., a rate equal to 2s. 4d. for the first 2s. 6d. of that amount, plus 1s. 2d. for each additional 1s. 0d. or part of 1s. 0d. of that amount.".

3. In the entry relating to packing cases of plywood, in column 3, for " 8½d." (the rate of drawback per 100 square feet of plywood for each complete millimetre of its thickness) there shall be substituted " 9½d. ".

4. In the entry relating to pigment produced or manufactured from combined cadmium, in column 3, for " 2s. 3d." (the rate of drawback per lb. of combined cadmium) there shall be substituted " 1s. 5d.".

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order

(i) makes the amendments to existing drawback provisions necessitated by the reduced rates of import duty applicable from 31st December 1965 under the European Free Trade Area Convention;

(ii) varies the rates of drawback of import duty in respect of

(*a*) neckties, bow-ties and cravats manufactured from certain imported woven fabric,

(*b*) certain packing cases manufactured from specified imported plywood, and

(*c*) certain pigment manufactured from imported cadmium metal; and

(iii) extends without limit of time the provision for drawback of import duty on certain rain-proof garments manufactured from certain imported woven fabric.