# 1961 No. 2416

# CUSTOMS AND EXCISE

## The Import Duty Drawbacks (No. 12) Order, 1961

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|---|---|
| *Made* - - - - | 19*th December*, 1961 |
| *Laid before the House of Commons* | 22*nd December*, 1961 |
| *Coming into Operation* | 1*st January*, 1962 |

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

**1.** In the First Schedule to the Import Duty Drawbacks Order, 1958(b) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them), there shall be inserted, in accordance with the sequence of the tariff headings mentioned in the first column, the entries set out in the First Schedule to this Order.

**2.**—(1) The said Order of 1958 shall have effect as if in the Second Schedule thereto (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) there were inserted the entries set out in Part I of the Second Schedule to this Order.

(2) Part II of the Second Schedule to this Order shall have effect in relation to drawback under the entry in Part I of that Schedule relating to rain-proof garments.

**3.** In accordance with the foregoing provisions of this Order the following are revoked, that is to say—

in the Schedule to the Import Duty Drawbacks (No. 2) Order, 1960(c), the entries relating to tariff headings 85.14 (Microphones and amplifiers) and 90.19 (Deaf aids);

in Part I of the Schedule to the Import Duty Drawbacks (No. 6) Order, 1960(d), paragraph 5;

in the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1961(e), the entry relating to Strip.

**4.**—(1) This Order may be cited as the Import Duty Drawbacks (No. 12) Order, 1961.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (1958 I, p. 845). (c) S.I. 1960/253 (1960 I, p. 963). (d) S.I. 1960/906 (1960 I, p. 974). (e) S.I. 1961/278 (Pt. I. p. 477).

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

(3) This Order shall come into operation on the first day of January, nineteen hundred and sixty-two.

Dated this nineteenth day of December, 1961.

*John Hill,*
*Michael Noble,*

Two of the Lords Commissioners of Her Majesty's Treasury.

## FIRST SCHEDULE

### 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* |
|---|---|
| 42.04 (Articles of leather, etc.)... | Allowable for leather picking bands and tuggers. |
| 43.03 (Articles of fur skin) ... | Allowable for picking bands and tuggers. |
| 85.14 (Microphones and amplifiers) | Allowable—<br>(*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 18 mm., exclusive of leads;<br>(*b*) for transistor amplifier units containing not less than two and not more than five transistors and weighing less than 1½ oz.;<br>if the microphones or units are, on exportation, incorporated in complete deaf aids and, in the case of microphones of approximately rectangular shape, with a maximum dimension exceeding 13 mm. exclusive of leads, the deaf aids are exported before the 1st January, 1964. |
| 90.19 (Deaf aids) ... ... | Allowable—<br>(*a*) for 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;<br>(*b*) for chassis with a cylindrical drum volume control not exceeding 12 mm. in diameter and 4 mm. in thickness mounted thereon,<br>if the earphones or chassis are, on exportation, incorporated in complete deaf aids. |

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

## SECOND SCHEDULE

### PART I

### DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

| *Exported goods* | *Imported articles* | *Rate of drawback* |
|---|---|---|
| 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. |
| Strip, of a width not exceeding ¼ 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. (1st March, 1956). | 1s. 9d. per lb. of laminated aluminium foil. |
| Rain-proof garments, the following:—<br>Raincoats;<br>Jackets;<br>Trousers;<br>Over-trousers;<br>Skirts;<br>Headgear,<br>(until 31st December, 1963). | Woven fabric, whether or not proofed, being fabric—<br>(*a*) of cotton or of cotton and man-made fibre;<br>(*b*) which on importation fell to be classified under heading 55.09 of the Customs Tariff, 1959;<br>(*c*) on which the duty paid per lb. amounted to not less than 1s. 9d. (1st January, 1962). | A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows:<br>where that amount was not less than 1s. 9d. but less than 2s. 3d., a rate of 2s. 1·2d.;<br>where that amount was not less than 2s. 3d., a rate of 2s. 1·2d. for so much of that amount as was less than 2s. 3d. plus 6·3d. for each 6d. or part of 6d. of the remainder of that amount. |

### PART II

### SPECIAL PROVISIONS AS TO RAIN-PROOF GARMENTS

1. Any loading or dressing taken into account in determining the weight of any fabric for the purpose of charging duty shall be treated for the purposes of drawback under the entry relating to rain-proof garments as part of the fabric.

2. In the Fourth Schedule to the Import Duty Drawbacks Order, 1958 (which was inserted by the Import Duty Drawbacks (No. 7) Order, 1960(a), and specifies the goods which are excepted from the requirement of sub-paragraph (2) (*a*) of paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958, that rates of drawback in respect of duty on imported articles charged at a preferential rate are to be proportionately reduced), in paragraph 2, after the entry relating to Printers' inks there shall be inserted the words " Rain-proof garments ".

(a) S.I. 1960/907 (1960 I, p. 977).

## EXPLANATORY NOTE

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

This Order

(*a*) provides for the allowance of drawback of import duty on the exportation of certain imported picking bands and tuggers;

(*b*) extends the scope of existing provisions whereby drawback of import duty is allowed on certain microphones and earphones for deaf aids;

(*c*) provides for the allowance of drawback of import duty on specified imported paper used in the manufacture of certain exported booklets;

(*d*) reduces the rate of drawback of import duty on specified imported laminated aluminium foil used in the manufacture of exported strip;

(*e*) provides for the allowance of drawback of import duty on specified imported woven fabric of cotton or cotton and man-made fibre used in the manufacture of certain exported rain-proof garments.

In respect of (*e*) and certain microphones included in (*b*), the drawback is allowed until 31st December, 1963.