(2) For the purposes of this paragraph—

(*a*) any loading or dressing taken into account in determining the weight of any silk for the purpose of charging duty shall be treated as part of that silk;

(*b*) noil yarn (whether or not doubled or twisted with other yarn) is to be treated as not being silk.

(3) This paragraph (except paragraph (*b*) of sub-paragraph (2)) shall apply in relation to the man-made fibre entry as it applies in relation to the silk entry, with the substitution of references to man-made fibres for the references to silk.

4. The provision made in sub-paragraph (2) of paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958, for a reduced rate of drawback in the case of imported articles charged with duty at a preferential rate shall not apply—

(*a*) to drawback under the man-made fibres entry, except drawback under paragraphs 3 (*a*), 4 and 5; or

(*b*) to drawback under the silk entry, except drawback under paragraph 4 (*d*).

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EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of import duty, under the Import Duties Act, 1958, on the exportation of certain imported articles, of goods incorporating those imported articles and of certain goods produced or manufactured from specified imported materials.

The Order comes into force on 1st January, 1959, and provides for drawbacks differing only in minor respects from those at present allowed under existing legislation.

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## 1958 No. 2078

## The Import Duty Drawbacks (No. 2) Order, 1958

| | |
|---|---|
| *Made* - - - - | *9th December*, 1958 |
| *Laid before the House of Commons* | *12th December*, 1958 |
| *Coming into Operation* - - | *1st January*, 1959 |

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 by paragraph 2 of the Sixth Schedule to that Act, 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) In the First Schedule to the Import Duty Drawbacks Order, 1958(b) (which relates to the drawbacks to be allowed from the beginning of the year nineteen hundred and fifty-nine in accordance with paragraph 2 of the Fifth Schedule to the Import Duties Act, 1958, on the exportation of the imported articles or goods incorporating them),—

(*a*) there shall be inserted, in accordance with the sequence of the tariff headings mentioned in the first column, the entries set out in Part I of the First Schedule to this Order; and

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(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (Pt. I, p. 845, of this volume).

(*b*) in the entries relating to the tariff headings or chapters referred to in Part II of the First Schedule to this Order there shall be made in the second column the amendments provided for in the second column of the said Part II (of which the effect on the drawbacks prospectively allowable is indicated in the third column, in a general way and without prejudice to the operation of the amendments actually provided for).

**2.**—(1) On the exportation of goods of a description mentioned in the first column in any entry in Part I of the Second Schedule to this Order drawback shall be allowed, and the provisions of the Import Duty Drawbacks Order, 1958, shall apply, as if the entry were included in the Second Schedule to that Order (which relates to the drawbacks to be allowed from the beginning of the year nineteen hundred and fifty-nine in accordance with paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958, on the exportation of goods produced or manufactured from imported articles):

Provided that where any such entry specifies a date in the first column, the entry shall have effect in relation to exportations on or before, but not after, that date.

(2) In the Second Schedule to the Import Duty Drawbacks Order, 1958, there shall be made in the entries referred to in Part II of the Second Schedule to this Order the amendments provided for in the first column of the said Part II (of which the effect on the drawbacks prospectively allowable is indicated in the second column, in a general way and without prejudice to the operation of the amendments actually provided for).

**3.**—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order, 1958.

(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 fifty-nine.

Dated this ninth day of December, 1958.

*Harwood Harrison,*
*R. Brooman-White,*
Two of the Lords Commissioners of Her Majesty's Treasury.

## FIRST SCHEDULE

### Drawbacks on Exportation of Imported Articles or of Goods Incorporating Imported Articles

### Part I

### Additional Entries

| Tariff headings comprising imported articles for which drawback is allowable | Restrictions on drawback |
|---|---|
| 29.35 (heterocyclic compounds). | Allowable for amidopyrin. |
| 30.03 (medicaments). | 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. |

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

| Tariff headings comprising imported articles for which drawback is allowable | Restrictions on drawback |
|---|---|
| 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. |
| 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. |
| 40.08 (plates, sheets, etc., of unhardened vulcanised rubber). | Allowable for bonded fibre fabrics containing more than 10 per cent. by weight of man-made fibres. |
| 40.10 (transmission, conveyor or elevator belts or belting, of vulcanised rubber). | Allowable for goods containing man-made fibres. |
| 71.02 and 71.03 (unmounted precious and semi-precious stones, natural, synthetic or reconstructed). | — |

## PART II

### AMENDMENTS OF EXISTING ENTRIES

| Heading or Chapter referred to | Amendment of restrictions on drawback | Effect on drawbacks prospectively allowable |
|---|---|---|
| 30.04 | For " 15 per cent." substitute " 33⅓ per cent." | Restricts the description of pharmaceutical wadding for which drawback is allowable, by increasing the required proportion of man-made fibres. |
| 44.28 | After paragraph (*e*) insert— " (*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 ". | Extends the description of wooden sticks for which drawback is allowable. |
| 50.03, 52.01, 53.04 and 57.04. | For " 15 per cent." substitute " 33⅓ per cent." | Restricts the descriptions of silk waste, wool waste and certain other textile waste or fibres, and of metallised yarn, for which drawback is allowable, by increasing the required proportion of man-made fibres or, in the case of metallised yarn, the required proportion of silk, of man-made fibres or of both together. |

| Heading or Chapter referred to | Amendment of restrictions on drawback | Effect on drawbacks prospectively allowable |
|---|---|---|
| Chapter 59 | For " 15 per cent." substitute " 10 per cent." | Extends the description of wadding, etc., of heading No. 59.01 for which drawback is allowable, by reducing the required proportion of man-made fibres. |
| Chapter 84 | Insert— " Not allowable for water closet cistern mechanisms or parts thereof, being goods of heading No. 84.59 or 84.61." | Excludes these articles from drawback. |
| 94.04 | Leave out all words in the second column. | Extends the drawback for certain mattress supports and articles of bedding or similar furnishing, by removing the restriction to certain articles containing silk or man-made fibres. |
| 96.02 | At the end add the words " and brooms and brushes with filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)." | Extends drawback to brooms and brushes of man-made fibres not previously included. |

## SECOND SCHEDULE

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

### PART I

ADDITIONAL DRAWBACKS

| Exported goods | Imported articles | Rate of drawback |
|---|---|---|
| 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). | £3 10s. 0d. per ton of oil. |
| Fish, canned, in tomato sauce. | Tomato purée or paste, containing not less than 25 per cent. by weight of tomato solids (1st January, 1959). | 9s. 0d. per cwt. of tomato purée or paste. |
| Foodstuffs (other than fish), canned or bottled, in tomato sauce, and canned or bottled ketchups, sauces, chutneys and soups. | Tomato purée or paste, containing not less than 25 per cent. by weight of tomato solids (1st January, 1959). | 9s. 0d. per cwt. of tomato purée or paste. |

| Exported Goods | Imported Articles | Rate of drawback |
|---|---|---|
| Paper bags, open-topped without flaps, or closed except for a single opening of the valve type. | Paper of either of the following descriptions, being paper of a weight when fully extended equivalent to not more than 220 grammes per square metre and on which the duty paid amounted to more than £7 10s. 0d. per ton:<br>(i) greaseproof paper, unbleached;<br>(ii) glazed transparent paper.<br>(1st January, 1959). | A rate per ton of paper fixed according to the amount per ton of the duty paid on it, namely, a rate equal to £7 for the first £7 10s. 0d. of that amount, plus £1 for each additional £1 or part of £1 of that amount. |
| Paper tape, adhesive, of a width not exceeding 6¼ ins. consisting of paper coated on one side with adhesive (until 24th July, 1959). | 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, and on which the duty paid amounted to more than 17s. 6d. per cwt. (25th July, 1958). | A rate per cwt. of paper fixed according to the amount per cwt. of the duty paid on it, namely, a rate equal to 18s. 9·6d. for the first 17s. 6d. of that amount, plus 1s. 1·2d. for each additional 1s. 0d. or part of 1s. 0d. of that amount. |
| Poly(vinyl chloride) tape, adhesive, of a width not exceeding 6¼ ins. consisting of poly(vinyl chloride) film coated on one side with adhesive (until 24th July, 1959). | Poly(vinyl chloride) film, unplasticised, being calendered film which is imported in rolls of a width not less than 17½ ins. and which is of a weight equivalent to more than 5 lb. but not more than 15 lb. per 100 square yards, and on which the duty paid amounted to more than 17s. 6d. per cwt. (25th July, 1958). | A rate per cwt. of film fixed according to the amount per cwt. of the duty paid on it, namely, a rate equal to 18s. 9·6d. for the first 17s. 6d. of that amount, plus 1s. 1·2d. for each additional 1s. 0d. or part of 1s. 0d. of that amount. |
| Stearine fatty acids and oleine fatty acids. | Animal tallow or bone grease (1st January, 1959). | £5 0s. 0d. per ton of fatty acids. |

PART II

AMENDMENT OF EXISTING ENTRIES

| Amendment | Effect on drawbacks prospectively allowable |
|---|---|
| 1. In the entry relating to almonds and goods made with almonds, in the third column, for " £1 19s. 6d. per cwt." substitute—<br>(*a*) in paragraph 1 (blanched almonds) " £2 8s. 6d. per cwt."; and<br>(*b*) in paragraph 2 (marzipan) " £2 4s. 0d. per cwt.". | Alters for exported blanched almonds and marzipan the rate of drawback of the duty paid on imported unblanched almonds. |
| 2. In paragraph 2 of the entry relating to fish, in the third column, for " 2s. 3d. per gallon " substitute " 1s. 8d. per gallon ". | Alters for canned fish the rate of drawback of the duty paid on imported olive oil. |
| 3. In the entry relating to glass, for " polyvinyl butyral " substitute in both places " poly(vinyl butyral) ". | Correction of terminology. |
| 4. In paragraph 1 of the entry relating to man-made fibres and manufactures thereof, in the first column, for "yarn" substitute " yarn doubled or twisted beyond the stage of single yarn ". | Restricts the description of exported man-made fibre yarn for which drawback is allowable under this entry. |
| 5. In paragraph 3 of the entry relating to photographic and cinematograph films, in the third column, for " 6s. 1d. per 100 sq. ft." substitute " 6s. 2d. per 100 sq. ft.". | Alters for unexposed sensitised photographic film, and photographic film base prepared for colour photography but not sensitised, the rate of drawback of the duty paid on certain photographic film base of a thickness exceeding ·007 in. |
| 6. In the entry relating to weed-killer, in the first column, for " 50 per cent." substitute " 20 per cent.", in the second column for " in the form of white powder " substitute " in the form of powder ", and in the third column for " £5 10s. 0d. per ton " substitute " £6 10s. 0d. per ton ". | Extends the drawback for exported weed-killer by reducing the required proportion of sodium chlorate and by enlarging the description of the imported sodium chlorate, and alters the rate of drawback of the duty paid on the imported sodium chlorate. |
| 7. In the entry relating to wood tar, in the third column, for " £4 1s. 3d. per ton " substitute " £3 5s. 6d. per ton ". | Alters for exported refined wood tar the rate of drawback of the duty paid on imported unrefined wood tar. |

## EXPLANATORY NOTE

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

The Import Duty Drawbacks Order, 1958 (S.I. 1958/1122) provided for drawbacks of protective duty allowable under the Import Duties Act, 1958. That Order was made on 8th July and is to come into operation on 1st January,

1959. In this interim period, certain changes have been made in the drawbacks currently allowable, and certain corrections have been made in the transposition of the existing rates of duty into Brussels Nomenclature terms, with consequential effects on drawbacks. The present Order provides for these changes and also for certain other drawbacks, at present allowed under existing legislation, which were omitted from the previous Order.

This Order also provides, as from 1st January, 1959, for the allowance of new drawbacks of protective duty on the exportation of—

(*a*) certain canned or bottled foodstuffs made from specified descriptions of tomato purée or paste;

(*b*) certain paper bags made from specified descriptions of unbleached greaseproof paper or glazed transparent paper; and

(*c*) stearine and oleine fatty acids, and certain cloth oils and wool oils containing oleine fatty acids, made from animal tallow or bone grease.

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## 1958 No. 1107

## The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1958

| | |
|---|---|
| *Made* - - - - | *4th July*, 1958 |
| *Laid before the House of Commons* | *8th July*, 1958 |
| *Coming into Operation* | *9th July*, 1958 |

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section two hundred and three of the Customs and Excise Act, 1952(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

**1.**—(1) As respects articles of any class or description specified in the Schedule to this Order drawback shall be allowed in respect of hydrocarbon oil used as a solvent in the manufacture or preparation of the articles, and shall be so allowed as respects the duty on a quantity of hydrocarbon oil determined according to the rate so specified in relation to that class or description.

(2) In the foregoing paragraph the expression "drawback" means drawback under section two hundred and three of the Customs and Excise Act, 1952, of any customs or excise duty on hydrocarbon oils.

**2.**—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1958.

(2) This Order shall come into operation on the ninth day of July, nineteen hundred and fifty-eight.

Dated this fourth day of July, 1958.

*Martin Redmayne,*
*Edward Wakefield,*
Two of the Lords Commissioners of Her Majesty's Treasury.

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(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.