EXPLANATORY NOTE

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

This Order alters the rates of drawback of import duty on certain square sawn wood and timber and wooden veneer sheets used in making exported sewing machine woodwork of specified types. The new and the previous rates are set out in the Schedule.

1959 No. 291

The Import Duty Drawbacks (No. 2) Order, 1959

Made - - - -	*20th February,* 1959
Laid before the House of Commons	*24th February,* 1959
Coming into Operation	*28th February,* 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) The Second Schedule to the Import Duty Drawbacks Order, 1958(b) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles), shall as respects drawback of import duty paid on imported linseed oil be amended in accordance with the following paragraphs of this Article.

(2) In the entry relating to linseed oil, and goods made with linseed oil (other than printers' inks), paragraphs 2 to 12 shall have effect as if the rates of drawback provided for by those paragraphs were those shown in the second column in the Schedule to this Order, instead of those shown in that entry and again set out in the third column in the Schedule to this Order.

(3) The entry relating to printers' inks shall have effect as if the rate of drawback provided for by paragraph (ii) of that entry were 13s. 10d. per cwt. of linseed oil, instead of 12s. 6d.

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order, 1959.

(2) This Order shall come into operation on the twenty-eighth day of February, nineteen hundred and fifty-nine.

Dated this twentieth day of February, 1959.

R. Brooman-White,
Michael Hughes-Young,
Two of the Lords Commissioners of Her Majesty's Treasury.

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

SCHEDULE

Description of exported goods	New rate of drawback	Previous 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.	[*This paragraph relates to drawback of duty on imported linseed.*]	
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.	£13 17s. 0d. per ton of linseed oil.	£12 10s. 0d. per ton of linseed oil.
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	£14 2s. 0d. per ton of linseed oil fatty acids.	£12 15s. 9d. per ton of linseed oil fatty acids.
4. Printed linoleum and floorcloth ...	£2 19s. 3d. per ton of linoleum or floorcloth.	£2 16s. 9d. per ton of linoleum or floorcloth.
5. Linoleum, not printed, manufactured on a base of jute canvas.	£3 5s. 6d. per ton of linoleum.	£2 19s. 3d. per ton of linoleum.
6. Linoleum, not printed, manufactured on a base of bitumenised felt.	£2 3s. 6d. per ton of linoleum.	£2 0s. 0d. per ton of linoleum.
7. Cork carpets	£6 0s. 6d. per ton of cork carpet.	£5 7s. 9d. per ton of cork carpet.
8. Felt base	9s. 0d. per ton of felt base.	10s. 4d. per ton of felt base.
9. Oil baize	£2 15s. 9d. per ton of oil baize.	£3 16s. 6d. per ton of oil baize.
10. Leathercloth	£3 11s. 3d. per ton of leathercloth.	£4 3s. 9d. per ton of leathercloth.
11. 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.	£1 14s. 0d. per ton of blocks, tiles or other articles.	£1 11s. 6d. per ton of blocks, tiles or other articles.
12. Fishing nets	£6 3s. 9d. per ton of fishing nets.	£5 11s. 9d. per ton of fishing nets.

EXPLANATORY NOTE

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

This Order alters the rates of drawback of import duty on imported linseed oil used in the manufacture of certain exported goods. It reduces the rates for exported felt base, oil baize and leathercloth, and increases the other rates mentioned in it.