STATUTORY INSTRUMENTS

1961 No. 278

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 2) Order, 1961

Made - - - -	21*st February*, 1961
Laid before the House of Commons	24*th February*, 1961
Coming into Operation	1*st March*, 1961

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.—(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), after the entry relating to Chapter 90 there shall be inserted the entry set out in the First Schedule to this Order.

(2) 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 the Second Schedule to this Order.

(3) In accordance with the foregoing paragraphs—

(*a*) in the First Schedule to the said Order of 1958, in the entry relating to Chapter 90, in the first column, after the words "90.04 (spectacles etc.)" there shall be inserted the words "90.10 (miscellaneous photographic and cinematographic apparatus and equipment, etc.)", and in the second column, the reference to heading No. 90.10 shall be omitted;

(*b*) the following are revoked, that is to say—

in the Second Schedule to the said Order of 1958, the entry relating to yarn, metallic;

in the Import Duty Drawbacks (No. 10) Order, 1959(c), paragraph (2) of Article 3 and in the Second Schedule the entry relating to doors, flush, faced with plywood;

the Import Duty Drawbacks (No. 1) Order, 1960(d);

Article 3 of the Import Duty Drawbacks (No. 5) Order, 1960(e).

2.—(1) The Second Schedule to the said Order of 1958, as amended by the Import Duty Drawbacks (No. 3) Order, 1960(f), shall be further 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

(a) 6 & 7 Eliz. 2. c. 6.
(b) S.I. 1958/1122 (1958 I, p. 845).
(c) S.I. 1959/1879 (1959 I, p. 921).
(d) S.I. 1960/157 (1960 I, p. 961).
(e) S.I. 1960/738 (1960 I, p. 972).
(f) S.I. 1960/281 (1960 I, p. 965).

rates of drawback provided for by those paragraphs were those shown in the second column of Part I of the Third Schedule to this Order, instead of those shown in the second column of Part II of the Schedule to the said Order of 1960 and again set out in the third column of the said Part I.

(3) The entry relating to printers' inks shall have effect as if the rates of drawback provided for by that entry were those shown in the second column of Part II of the Third Schedule to this Order instead of those shown in that entry (as amended) and again set out in the third column of the said Part II.

(4) The entry relating to sewing machine woodwork shall have effect as if the rates of drawback provided for by that entry were those shown in the second column of Part III of the Third Schedule to this Order instead of those shown in the second column of Part I of the Schedule to the said Order of 1960 and again set out in the third column of the said Part III.

(5) In accordance with the foregoing paragraphs, the said Order of 1960 is revoked.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order, 1961.

(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 March, nineteen hundred and sixty-one.

Dated this twenty-first day of February, 1961.

John Hill,
J. D. Gibson-Watt,

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

FIRST SCHEDULE

DRAWBACKS ON EXPORTATION OF IMPORTED ARTICLES OR GOODS INCORPORATING THEM

Tariff heading	Restrictions on drawback
90.10 (Miscellaneous photographic and cinematographic equipment and apparatus, photo-copying apparatus, etc.)	Allowable only— (*a*) for photo-copying machines (being non-optical) of direct contact or transfer type (other than dyeline type) with semi-dry developing system; and (*b*) for goods, other than the foregoing, for which the rate of duty was an ad valorem rate of 25 per cent. or over.

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

SECOND SCHEDULE

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	Imported Articles	Rate of Drawback
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 sq. ft. of plywood.
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. (1st March, 1956).	1s. 11d. per lb. of laminated aluminium foil.

THIRD SCHEDULE

PART I

LINSEED OIL, ETC.

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 0s. 7d. per ton of linseed oil.	£12 12s. 9d. per ton of linseed oil.

Description of exported goods	New rate of drawback	Previous rate of drawback
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	£13 1s. 1d. per ton of linseed oil fatty acids.	£12 13s. 6d. per ton of linseed oil fatty acids.
4. Printed linoleum and floorcloth	£3 0s. 4d. per ton of linoleum or floorcloth.	£2 18s. 9d. per ton of linoleum or floorcloth.
5. Linoleum, not printed, manufactured on a base of jute canvas.	£3 3s. 5d. per ton of linoleum.	£3 1s. 3d. per ton of linoleum.
6. Linoleum, not printed, manufactured on a base of bitumenised felt.	£2 0s. 11d. per ton of linoleum.	£1 18s. 6d. per ton of linoleum.
7. Cork carpets	£4 19s. 6d. per ton of cork carpet.	£5 9s. 9d. per ton of cork carpet.
8. Felt base	8s. 0d. per ton of felt base.	7s. 9d. per ton of felt base.
9. Oil baize	£2 6s. 10d. per ton of oil baize.	£2 6s. 3d. per ton of oil baize.
10. Leathercloth	£2 8s. 4d. per ton of leathercloth.	£2 9s. 0d. 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 8s. 3d. per ton of blocks, tiles or other articles.	£1 8s. 0d. per ton of blocks, tiles or other articles.
12. Fishing nets	£5 16s. 3d. per ton of fishing nets.	£5 12s. 9d. per ton of fishing nets.

PART II

PRINTERS' INKS

Description of exported goods	New rate of drawback	Previous rate of drawback
Printers' inks	(i) £10 10s. 0d. per ton of carbon black. (ii) £13 0s. 7d. per ton of linseed oil.	10s. 6d. per cwt. of carbon black. 12s. 7d. per cwt. of linseed oil.

PART III

SEWING MACHINE WOODWORK

Description of exported goods	New rate of drawback	Previous rate of drawback
(1) Enclosed cabinets	3s. 2·93d. per cabinet, for wood and timber and 1s. 8·57d. for veneer sheets.	3s. 8·20d. per cabinet, for wood and timber and 2s. 3·08d. for veneer sheets.
(2) Cabinet tables (including electric drive cabinet tables):		
(*a*) flat top, without drawers ...	9·84d. per table, for wood and timber, and 5·34d. for veneer sheets.	8·11d. per table, for wood and timber, and 5·14d. for veneer sheets.
(*b*) flat top, with one or more drawers.	11·73d. per table, for wood and timber, and 6·92d. for veneer sheets.	1s. 0·78d. per table, for wood and timber, and 9·34d. for veneer sheets.
(*c*) with leaf cover and one or more drawers.	1s. 7·14d. per table, for wood and timber, and 1s. 2·56d. for veneer sheets.	1s. 9·56d. per table, for wood and timber, and 1s. 6·76d. for veneer sheets.
(3) Manufacturing tables with one or more drawers.	11·16d. per table, for wood and timber, and 7·48d. for veneer sheets.	11·89d. per table, for wood and timber, and 10·09d. for veneer sheets.
(4) Other tables:		
(*a*) plain, with one drawer ...	6·56d. per table, for wood and timber, and 3·17d. for veneer sheets.	7·03d. per table, for wood and timber, and 4·02d. for veneer sheets.
(*b*) drop-leaf, with one or more drawers.	9·02d. per table, for wood and timber, and 4·43d. for veneer sheets.	9·54d. per table, for wood and timber, and 5·70d. for veneer sheets.
(5) Bases	2·14d. per base, for wood and timber, and 0·83d. for veneer sheets.	2·34d. per base, for wood and timber, and 0·82d. for veneer sheets.
(6) Covers	2·91d. per cover, for wood and timber, and 3·80d. for veneer sheets.	2·90d. per cover, for wood and timber, and 5·17d. for veneer sheets.
(7) Carrying cases	5·05d. per case, for wood and timber, and 1·21d. for veneer sheets.	3·19d. per case, for wood and timber, and 6·69d. for veneer sheets.
(8) Stand legs	3·31d. per stand leg, for wood and timber.	3·98d. per stand leg, for wood and timber.
(9) Auxiliary tables	0·59d. per table, for wood and timber, and 0·42d. for veneer sheets.	0·64d. per table, for wood and timber, and 0·54d. for veneer sheets.

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 photo-copying machines ;

(*b*) increases the rate of drawback of import duty on imported plywood used in the manufacture of exported flush doors ;

(*c*) describes more appropriately exported strip and the laminated aluminium foil used in its manufacture ;

(*d*) increases the rates of drawback of import duty on imported linseed oil used in the manufacture of specified exported goods (including printers' inks) ; and

(*e*) varies the rates of drawback of import duty on certain imported square sawn wood and timber and wooden veneer sheets used in making exported sewing machine woodwork of specified types.