# 1964 No. 252

## CUSTOMS AND EXCISE

## The Import Duty Drawbacks (No. 2) Order 1964

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| *Made* - - - - | *24th February* 1964 |
| *Laid before the House of Commons* - - | *28th February* 1964 |
| *Coming into Operation* | *4th March* 1964 |

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.**—(1) In Schedule 2 to the Import Duty Drawbacks (Consolidation) Order 1962(b) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) there shall be inserted the entries set out in Schedule 1 to this Order.

(2) In consequence of the foregoing paragraph, paragraph 2 of Schedule 3 to the said Order of 1962 (which specifies the goods excepted from the requirement of paragraph 3(2)(*a*) of Schedule 5 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) shall be amended as follows:—

(*a*) after "Adhesive tape," there shall be inserted "Animal black,";

(*b*) after "Packing cases of fibreboard" (inserted by the Import Duty Drawbacks (No. 9) Order 1963(c)), there shall be inserted "Packing cases of plywood, Panama hats,".

**2.**—(1) In Schedule 2 to the said Order of 1962 the entries relating to goods produced or manufactured from imported linseed or linseed oil, as amended(d), shall be further amended as provided by Schedule 2 to this Order.

(2) In consequence of the foregoing paragraph, the following provisions of the Schedule to the Import Duty Drawbacks (No. 8) Order 1963(d) are hereby revoked, that is to say—

(*a*) in paragraph 1, sub-paragraphs (2) to (4), 5(*b*), (6), (7), (8)(*b*) and (9) to (12);

(*b*) paragraph 2.

**3.**—(1) In Schedule 2 to the said Order of 1962, in the entry relating to pigment produced or manufactured from combined cadmium, in column 3, for "1s. 3d. per lb. of combined cadmium" (inserted by the Import Duty Drawbacks (No. 3) Order 1963(e)), there shall be substituted "1s. 9d. per lb. of combined cadmium".

(2) In consequence of the foregoing paragraph, Article 3(3) of the Import Duty Drawbacks (No. 3) Order 1963 is hereby revoked.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1962/1685 (1962 II, p. 2040).
(c) S.I. 1963/1908 (1963 III, p. 3753). (d) See, in particular, S.I. 1963/1792 (1963 III, p. 3396).
(e) S.I. 1963/1015 (1963 II, p. 1690).

**4.** In consequence of the provisions of paragraph 2 of Schedule 1 to the Import Duty Drawbacks (No. 11) Order 1963(a) whereby the entries in Schedule 2 to the said Order of 1962 relating to viscose tow products and yarn, single or multiple, were omitted,—

(*a*) in paragraph 1(2) of Schedule 4 to the said Order of 1962, the words "Viscose tow products," and "Yarn, single or multiple," shall be omitted;

(*b*) paragraph 3 of the said Schedule 4 is hereby revoked.

**5.**—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order 1964.

(2) The Interpretation Act 1889(b) 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 4th March 1964.

*John Hill.*
*John Peel.*

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

24th February 1964.

## SCHEDULE 1

DRAWBACK ON EXPORTATION OF CERTAIN GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

| *Exported goods* | *Imported goods* | *Rate of drawback* |
|---|---|---|
| Animal black (other than ivory black and spent animal black). | Bones, de-fatted, crushed or uncrushed. | £3 11s. 6d. per ton of animal black. |
| Packing cases of plywood, reinforced with steel. | Plywood which contains no material other than wood and bonding material and is of a thickness not less than 3 mm. and not more than 9 mm. | A rate per 100 square feet of plywood equal to 8½d. for each complete millimetre of the thickness thereof. |
| Panama hats. | Natural straw hoods on which the duty paid was more than 3s. 0d. per dozen hoods. | A rate per dozen hoods fixed according to the amount per dozen of the duty paid on them as follows:— Where that amount was not more than 4s. 0d., a rate of 3s. 6d.; Where that amount was more than 4s. 0d., a rate equal to 3s. 6d. for the first 4s. 0d. of that amount, plus 1s. 0d. for each additional 1s. 0d. or part of 1s. 0d. of that amount. |

(a) S.I. 1963/2012 (1963 III, p. 4259). (b) 52 & 53 Vict. c. 63.

## SCHEDULE 2

AMENDMENTS OF ENTRIES RELATING TO DRAWBACK OF LINSEED AND LINSEED OIL DUTY

1.—(1) The entry relating to exported linseed oil and goods made with linseed oil (other than printers' inks) shall be amended as follows.

(2) In paragraphs 1 and 2, in column 3, for "£12 11s. 3d." (the rate of drawback per ton of linseed oil) there shall be substituted "£11 5s. 0d.".

(3) In paragraph 3 (linseed oil fatty acids), in column 3, for "£13 1s. 11d." (the rate per ton of acids) there shall be substituted "£11 16s. 1d.".

(4) In paragraph 4 (printed linoleum and floorcloth), in column 3, for "£2 15s. 6d." (the rate per ton of linoleum or floorcloth) there shall be substituted "£2 5s. 4d.".

(5) In paragraph 5 (linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth), in column 3, for "£2 19s. 6d." (the rate per ton of linoleum) there shall be substituted "£2 10s. 2d.".

(6) In paragraph 6 (linoleum, not printed, manufactured on a base of bituminised felt), in column 3, for "£1 18s. 1d." (the rate per ton of linoleum) there shall be substituted "£1 13s. 5d.".

(7) In paragraph 7 (linoleum, not printed, manufactured on a base of resin coated paper felt), in column 3 for "£2 12s. 4d." (the rate per ton of linoleum) there shall be substituted "£2 6s. 11d.".

(8) In paragraph 8 (cork carpets and linoleum composition), in column 3, for "£3 19s. 0d" (the rate per ton of carpet or composition) there shall be substituted "£4 9s. 1d.".

(9) In paragraph 9 (felt base), in column 3, for "9s. 3d." (the rate per ton of felt base) there shall be substituted "7s. 11d.".

(10) In paragraph 10 (oil baize), in column 3, for "£1 18s. 7d." (the rate per ton of baize) there shall be substituted "£1 15s. 0d.".

(11) In paragraph 11 (leathercloth), in column 3 for "£2 8s. 9d." (the rate per ton of leathercloth) there shall be substituted "£2 4s. 8d.".

(12) In paragraph 12 (blocks, tiles etc.), in column 3, for "£1 4s. 7d." (the rate per ton of exported articles) there shall be substituted "£1 1s. 7d.".

2. In the entry relating to printers' inks, in sub-paragraph (ii) (drawback in respect of linseed oil), in column 3, for "£12 11s. 3d." (the rate of drawback per ton of linseed oil) there shall be substituted "£11 5s. 0d.".

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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 on—

(i) certain imported bones used in the manufacture of specified animal black for export,

(ii) specified imported plywood used in the manufacture of certain plywood packing cases for export, and

(iii) imported natural straw hoods used in the manufacture of panama hats for export.

This Order also provides for—

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

(ii) an increase in the rate of drawback of import duty on imported cadmium metal used in the manufacture of exported pigment.