STATUTORY INSTRUMENTS

1966 No. 173

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 2) Order 1966

Made - - - -	*21st February* 1966
Laid before the House of Commons -	*25th February* 1966
Coming into Operation -	*3rd March* 1966

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 section 2(5) of the Finance Act 1965(b), 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 Schedule 2 to the Import Duty Drawbacks (No. 10) Order 1964(c) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles)—

(*a*) the entries relating to goods produced or manufactured from imported linseed or linseed oil, as amended by the Import Duty Drawbacks (No. 2) Order 1965(d), shall be further amended as provided by Part I of the Schedule to this Order;

(*b*) for the entry relating to soya bean oil (whether hydrogenated or not), unmixed, there shall be substituted the entry set out in Part II of that Schedule; and

(*c*) after the entry relating to yarn, metallic, there shall be inserted the entry relating to yeast products for human consumption set out in Part III of that Schedule.

2. In consequence of the provisions of paragraph (*a*) of Article 1 above, Article 1(*b*) of, and the Schedule to, the Order of 1965 therein referred to are hereby revoked.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order 1966.

(2) The Interpretation Act 1889(e), 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 3rd March 1966.

John Silkin,
George Lawson,

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

21st February 1966.

(a) 6 & 7 Eliz. 2. c. 6. (b) 1965 c. 25. (c) S.I. 1964/1988 (1964 III, p. 5005).
(d) S.I. 1965/265 (1965 I, p. 681). (e) 52 & 53 Vict. c. 63.

SCHEDULE

AMENDMENTS OF SCHEDULE 2 TO 1964 ORDER

PART I

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 (linseed oil and certain mixtures), in column 3, for "£12 5s. 8d." (the rate of drawback per ton of linseed oil) there shall be substituted "£11 10s. 3d.".

(3) In column 1 of the said paragraph 2, the words "paint, enamel or varnish" shall be omitted, and there shall be inserted in their place the words "adducts of linseed oil".

(4) In paragraph 3 (mixtures containing cobalt linoleate), in column 3, for "£1 2s. 6d." (the rate per 100 kg. of the mixture) there shall be substituted "£1 0s. 10d.".

(5) In paragraph 4 (linseed oil fatty acids), in column 3, for "£12 18s. 0d." (the rate per ton of acids) there shall be substituted "£11 15s. 8d.".

(6) In paragraph 5 (printed linoleum and floorcloth), in column 3, for "£1 17s. 2d." (the rate per ton of linoleum or floorcloth) there shall be substituted "£1 15s. 10d.".

(7) In paragraph 6 (linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth), in column 3, for "£2 13s. 9d." (the rate per ton of linoleum) there shall be substituted "£2 15s. 2d.".

(8) In paragraph 7 (linoleum, not printed, manufactured on a base of bitumenised felt), in column 3, for "£1 17s. 11d." (the rate per ton of linoleum) there shall be substituted "£1 15s. 11d.".

(9) In paragraph 8 (linoleum, not printed, manufactured on a base of resin coated paper felt), in column 3, for "£2 11s. 2d." (the rate per ton of linoleum) there shall be substituted "£2 8s. 0d.".

(10) In paragraph 9 (cork carpets and linoleum composition), in column 3, for "£4 16s. 5d." (the rate per ton of carpet or composition) there shall be substituted "£3 3s. 2d.".

(11) In paragraph 10 (felt base), in column 3, for "7s. 9d." (the rate per ton of felt base) there shall be substituted "6s. 10d.".

(12) In paragraph 11 (oil baize and leathercloth), in column 3, for "£2 1s. 0d." (the rate per ton of oil baize or leathercloth) there shall be substituted "£1 18s. 4d.".

(13) In paragraph 12 (blocks, tiles, etc.), in column 3, for "£1 5s. 5d." (the rate per ton of exported articles) there shall be substituted "£1 3s. 7d.".

(14) After the said paragraph 12 there shall be inserted the following new paragraphs:—

"13. Paint, enamel and varnish.	Linseed oil.	—
14. Synthetic resins.	Linseed oil.	—"

2. In the entry relating to printers' inks and printing ink base, in column 3, for "£12 5s. 8d." (the rate of drawback per ton of linseed oil) there shall be substituted "£11 10s. 3d.".

PART II

ENTRY TO BE SUBSTITUTED FOR THAT RELATING TO SOYA BEAN OIL

3. The entry to be substituted for that relating to soya bean oil is as follows:—

"Soya bean oil, and other goods made from soya beans:		
1. Soya bean oil (whether hydrogenated or not), unmixed.	Soya beans.	£4 2s. 3d. per ton of soya bean oil.
2. Paint, enamel and varnish.	Soya beans.	—
3. Synthetic resins.	Soya beans.	—"

PART III

NEW ENTRY RELATING TO YEAST PRODUCTS FOR HUMAN CONSUMPTION

4. The entry to be inserted after that relating to yarn, metallic, is as follows:—

" Yeast products for human consumption.	Yeast and autolysed yeast, dried or liquid.	—"

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order—

(i) provides for the allowance of drawback of import duty on—

(*a*) imported linseed oil used in the manufacture for export of adducts of linseed oil and synthetic resins,

(*b*) imported soya beans used in the manufacture for export of synthetic resins and paint, enamel and varnish, and

(*c*) imported dried or liquid yeast and dried or liquid autolysed yeast used in the manufacture for export of yeast products for human consumption;

(ii) varies the rates of drawback of import duty on imported linseed and linseed oil used in the manufacture of specified exported products including printers' inks and printing ink base; and

(iii) revokes the existing fixed rate of drawback of import duty on linseed oil contained in exported paint, enamel and varnish, and provides for drawback related to the duty paid on the imported linseed oil actually used in the manufacture of the exported paint, enamel and varnish.