STATUTORY INSTRUMENTS

1968 No. 251

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 2) Order 1968

Made - - - -	*26th February* 1968
Laid before the House of Commons - -	*1st March* 1968
Coming into Operation	*7th March* 1968

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.—(1) Schedule 2 to the Import Duty Drawbacks (No. 6) Order 1966(c) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) shall be amended as provided by the Schedule to this Order.

(2) In consequence of the amendments made by the Schedule to this Order:—

(*a*) paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended by omitting the words "Cigarette papers", "Cuprammonium products", "Doors, flush, faced with fibre hardboard", "Doors, flush, faced with plywood" and "Dyeline natural tracing paper", and

(*b*) there are hereby revoked paragraph 5 of the Schedule to the Import Duty Drawbacks (No. 8) Order 1966(d), and Article 1(2) of, and the Schedule to, the Import Duty Drawbacks (No. 7) Order 1967(e).

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order 1968.

(2) The Interpretation Act 1889(f) 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 7th March 1968.

E. Alan Fitch,
B. K. O'Malley,
Two of the Lords Commissioners of Her Majesty's Treasury.

26th February 1968.

(a) 1958 c. 6.
(b) 1965 c. 25.
(c) S.I. 1966/921 (1966 II, p. 2207).
(d) S.I. 1966/1220 (1966 III, p. 3278).
(e) S.I. 1967/1113 (1967 II, p. 3268).
(f) 1889 c. 63.

SCHEDULE

AMENDMENTS OF SCHEDULE 2 TO NO. 6 ORDER OF 1966

1. There shall be omitted the rates of drawback specified in column 3 of the entries beginning with or consisting of the following words:—

Cigarette papers in the form of booklets,

Cloth oil or wool oil,

Cuprammonium products,

Doors, flush, faced with fibre hardboard,

Doors, flush, faced with plywood,

Dyeline natural tracing paper, and

Stearine fatty acids and oleine fatty acids.

2.—(1) In the entry relating to linseed oil and goods made with linseed oil (other than printers' inks) as amended by the Schedule to the Import Duty Drawbacks (No. 7) Order 1967(a):—

(*a*) in paragraph 1 (linseed oil and certain mixtures), in column 3, for "£9 10s. 0d." (the rate of drawback per ton of linseed oil) there shall be substituted "£10 7s. 2d.";

(*b*) in paragraph 2 (linseed oil, refined or heat-treated or both, and certain mixtures), in column 3, for "£9 10s. 0d." (the rate per ton of linseed oil) there shall be substituted "£11 8s. 4d.";

(*c*) in paragraph 3 (mixtures containing cobalt linoleate), in column 3, for "8s. 0d." (the rate per 100 kg. of the mixture) there shall be substituted "8s. 9d.";

(*d*) in paragraph 4 (linseed oil fatty acids), in column 3, for "£9 19s. 10d." (the rate per ton of acids) there shall be substituted "£10 10s. 2d.";

(*e*) in paragraph 5 (printed linoleum and floorcloth), in column 3, for "£1 9s. 8d." (the rate per ton of linoleum or floorcloth) there shall be substituted "£1 9s. 5d.";

(*f*) in paragraph 6 (linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth), in column 3, for "£2 4s. 4d." (the rate per ton of linoleum) there shall be substituted "£2 8s. 3d.";

(*g*) in paragraph 7 (linoleum, not printed, manufactured on a base of bitumenised felt), in column 3, for "£1 9s. 9d." (the rate per ton of linoleum) there shall be substituted "£1 12s. 4d.";

(*h*) in paragraph 8 (linoleum, not printed, manufactured on a base of resin coated paper felt), in column 3, for "£1 19s. 7d." (the rate per ton of linoleum) there shall be substituted "£2 3s. 2d.";

(*i*) in paragraph 9 (cork carpets and linoleum composition), in column 3, for "£2 6s. 8d." (the rate per ton of carpet or composition) there shall be substituted "£2 8s. 10d.";

(*j*) in paragraph 10 (felt base), in column 3, for "5s. 4d." (the rate per ton of felt base) there shall be substituted "6s. 1d.";

(*k*) in paragraph 11 (oil baize and leathercloth), in column 3, for "£1 12s. 7d." (the rate per ton of baize or leathercloth) there shall be substituted "£1 13s. 9d.";

(*l*) in paragraph 12 (blocks, tiles and similar articles), in column 3, for "£1 0s. 0d." (the rate per ton of blocks, tiles or other articles) there shall be substituted "£1 2s. 2d.".

(2) In the entry relating to printers' inks and printing ink base, as amended by the Schedule to the said Order of 1967, in column 3, for "£9 10s. 0d." (the rate of drawback per ton of linseed oil) there shall be substituted "£10 7s. 2d."

3. The entry beginning "Glucose, liquid" shall be omitted.

(a) S.I. 1967/1113 (1967 II, p. 3268).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order—

(i) revokes the existing fixed rate of drawback of import duty for the following exported goods manufactured from the imported materials shown and provides for the drawback to be related to the duty paid on the quantity of the imported materials actually used in their manufacture:—

Exported goods	*Imported materials*
Cigarette papers in the form of booklets.	Cigarette paper.
Cloth oil or wool oil	Animal tallow or bone grease.
Cuprammonium products ...	Cuprammonium yarn.
Doors, flush	Fibre hardboard or plywood.
Dyeline natural tracing paper, sensitized.	Natural tracing paper.
Stearine and oleine fatty acids	Animal tallow or bone grease.

(ii) revises the rates of drawback of import duty in respect of certain specified linseed oil and linseed oil goods manufactured from imported linseed or linseed oil ; and

(iii) revokes the provision for the allowance of drawback of import duty in respect of liquid glucose manufactured from imported maize or milo starch.