STATUTORY INSTRUMENTS

1971 No. 1186

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 2) Order 1971

Made - - - -	*22nd July* 1971
Laid before the House of Commons	*29th July* 1971
Coming into Operation	*3rd August* 1971

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 Secretary of State hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duty Drawbacks (No. 2) Order 1971.

(2) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) In this Order " the principal Order " means the Import Duty Drawbacks (No. 1) Order 1971(d).

(4) This Order shall come into operation on 3rd August 1971.

2. There shall be omitted from Schedule 1 to the principal Order (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them) so much of the entries relating to the tariff headings specified in column 1 of Schedule 1 to this Order as is specified in column 2 of that Schedule.

3.—(1) In Schedule 1 to the principal Order there shall be inserted, under the heading " Vegetable products " and in the appropriate places in numerical order, the entries set out in Schedule 2 to this Order.

(2) In the said Schedule 1, for column 2 of the entry relating to heading 08.02 (citrus fruit) there shall be substituted the following—

> "Allowable for fresh grapefruit, fresh oranges, lemons and limes; but, except for fresh grapefruit, allowable only on their exportation in the packages in which they were imported.".

4. There shall be omitted from Schedule 2 to the principal Order (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) so much of the entries, column 1 of

(a) 1958 c. 6. (b) 1965 c. 25. (c) 1889 c. 63.
(d) S.I. 1971/274 (1971 I, p. 939).

which (exported goods) begins with or consists of the words specified in column 1 of Schedule 3 to this Order, as is specified in column 2 of the said Schedule 3.

5. In Schedule 2 to the principal Order, for column 1 of the entry beginning " Methacrylates " there shall be substituted the following:—

" Methacrylates:

1. Methacrylates falling within heading 29.14 of the Customs Tariff 1959, the following—butyl methacrylate, hexyl methacrylate, lauryl methacrylate and stearyl methacrylate.
2. Methacrylates falling within heading 38.19 of the Customs Tariff 1959, the following—decyl-octyl methacrylate."

P. L. Hawkins,
Bernard Weatherill,
Two of the Lords Commissioners of Her Majesty's Treasury.

22nd July 1971.

SCHEDULE 1

DELETIONS FROM SCHEDULE 1 TO THE PRINCIPAL ORDER

Tariff heading to which entry relates	Extent of omission
39.07	In column 2, paragraph (*n*).
40.14	In column 2, paragraph (*b*).
73.15	The whole entry.
73.32	In column 2, the words from " and for bolts " onwards.
73.35	In column 2, the words from " and for springs " onwards.
73.40	In column 2, paragraph (*f*).
74.04	The whole entry.
76.04	The whole entry.
76.16	In column 2, paragraph (*e*).
79.03	The whole entry.
79.04 and 79.06	In column 2, the words from " and for articles " onwards.

SCHEDULE 2

ENTRIES TO BE INSERTED IN SCHEDULE 1 TO THE PRINCIPAL ORDER

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
07.01 (vegetables, fresh or chilled).	Allowable for aubergines and capsicums, but only on their exportation in the packages in which they were imported.

Tariff headings comprising imported articles for which drawback is allowable	*Restrictions on drawback*
08.01 (dates, bananas etc. fresh or dried).	Allowable for the following fresh fruit, namely, bananas, avocados, mangoes, and pineapples, but only on their exportation in the packages in which they were imported.
08.03 (figs, fresh or dried)...	Allowable for fresh figs, but only on their exportation in the packages in which they were imported.
08.07 (stone fruit, fresh) ...	Allowable for apricots and litchis, but only on their exportation in the packages in which they were imported.
08.08 (berries, fresh) ...	Allowable for cranberries and Chinese gooseberries, but only on their exportation in the packages in which they were imported.
08.09 (other fruit, fresh) ...	Allowable for melons and pomegranates, but only on their exportation in the packages in which they were imported.

SCHEDULE 3

DELETIONS FROM SCHEDULE 2 TO THE PRINCIPAL ORDER

Column 1 of entry	Extent of omission
Cuprammonium products	All 3 columns relating to items 2 and 4.
Heat-absorbing glass	The whole entry.
Linseed oil	All 3 columns relating to item 1.
Quebracho extract	All 3 columns relating to items 3 and 4.
Shuttlecocks and shuttlecock skirts ...	The whole entry.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order—

(1) provides for the allowance of drawback of import duty on certain fresh fruit and vegetables exported in the packages in which they were imported;

(2) provides for the allowance of drawback of import duty on decyl-octyl methacrylate manufactured from imported acetone cyanohydrin;

(3) revokes the provisions for drawback of import duty in respect of:—

(*a*) parts of hand-operated appliances used for making labels or name plates from plastic or metal strip and certain tapes for use with such appliances;

(*b*) heat-absorbing glass manufactured from imported glass;

(*c*) certain warp-knitted fabrics manufactured from imported cuprammonium yarn;

(*d*) ground soluble quebracho extract manufactured from imported solid soluble quebracho extract and blends of quebracho extract manufactured from imported solid insoluble quebracho extract;

(*e*) linseed oil, with or without driers, manufactured from imported linseed; and

(*f*) certain shuttlecocks and shuttlecock skirts.