1959 No. 789

The Import Duty Drawbacks (No. 3) Order, 1959

Made - - - -	1*st May*, 1959
Laid before the House of Commons - -	5*th May*, 1959
Coming into Operation	6*th May*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section thirteen of 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. 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), the entry relating to Chapter 90 of the Customs Tariff, 1959, shall be amended by inserting in the second column, after the reference to heading No. 90.07 in the paragraph restricting drawback under that and other headings to goods for which the rate of duty was an ad valorem rate of 25 per cent. or over, references to headings Nos. 90.08 and 90.09 (which relate respectively to cinematographic cameras and apparatus and to other projection apparatus).

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order, 1959.

(2) This Order shall come into operation on the sixth day of May, nineteen hundred and fifty-nine.

Dated this first day of May, 1959.

Martin Redmayne,
Michael Hughes-Young,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Under the Import Duty Drawbacks Order, 1958, drawback of import duty is allowed on the exportation of most imported articles comprised in Chapter 90 of the Customs Tariff, 1959 (optical, photographic, measuring &c., and medical and surgical apparatus), subject to a restriction which excludes from drawback, with only a few exceptions, articles of that Chapter charged with rates of duty lower than 25 per cent. *ad valorem*.

This restriction has hitherto been inappropriate to headings Nos. 90.08 and 90.09 (cinematograph cameras and apparatus and other projection apparatus), all articles of which have hitherto been chargeable with duty at over 25 per cent. *ad valorem*; but the Import Duties (General) (No. 4) Order, 1959, has now reduced the rate of duty on certain goods of those two headings (tripods and stands for cameras and projectors) to 20 per cent.

This Order extends to headings Nos. 90.08 and 90.09 the restriction of drawback to articles for which the rate of duty was 25 per cent. or over.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (1958 I, p. 845).