1960 No. 281

The Import Duty Drawbacks (No. 3) Order, 1960

Made - - - -	19*th February*, 1960
Laid before the House of Commons	23*rd February*, 1960
Coming into Operation	1*st March*, 1960

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections nine and thirteen of, and the Fifth Schedule to, the Import Duties Act, 1958(**a**), and by paragraph 2 of the Sixth Schedule to that Act, 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 Second Schedule to the Import Duty Drawbacks Order, 1958(**b**) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles), the entry relating to sewing machine woodwork (under which drawback of import duty may be allowed on the exportation of woodwork of the several descriptions there mentioned produced or manufactured from certain imported square sawn wood or timber, or from imported wooden veneer sheets) shall have effect as if the rates of drawback provided for by that entry, as amended by the Import Duty Drawbacks (No. 1) Order, 1959(**c**), were those shown in the second column of Part I of the Schedule to this Order, instead of those shown in the second column of the Schedule to the said Order of 1959 and again set out in the third column of the said Part I.

2.—(1) The said Second Schedule, as amended as respects drawback of import duty paid on imported linseed oil by the Import Duty Drawbacks (No. 2) Order, 1959(**d**), shall be further so amended in accordance with the following paragraphs of this Article.

(2) In the entry relating to linseed oil, and goods made with linseed oil (other than printers' inks), paragraphs 2 to 12 shall have effect as if the rates of drawback provided for by those paragraphs were those shown in the second column of Part II of the Schedule to this Order, instead of those shown in the second column of the Schedule to the last-mentioned Order of 1959 and again set out in the third column of the said Part II.

(3) The entry relating to printers' inks shall have effect as if the rate of drawback provided for by paragraph (ii) of that entry were 12s. 7d. per cwt. of linseed oil, instead of 13s. 10d. as provided by the said Order of 1959.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order, 1960.

(2) This Order shall come into operation on the first day of March, nineteen hundred and sixty.

(**a**) 6 & 7 Eliz. 2. c. 6. (**b**) S.I 1958/1122 (1958 I, p. 845). (**c**) S.I. 1959/290 (1959 I, p. 910). (**d**) S.I. 1959/291 (1959 I, p. 912).

(3) The Import Duty Drawbacks (No. 1) Order, 1959 and the Import Duty Drawbacks (No. 2) Order, 1959 are hereby revoked.

Dated this nineteenth day of February, 1960.

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

SCHEDULE

PART I

SEWING MACHINE WOODWORK

Description of exported goods	New rate of drawback	Previous rate of drawback
(1) Enclosed cabinets ...	3s. 8·20d. per cabinet, for wood and timber, and 2s. 3·08d. for veneer sheets.	4s. 8·01d. per cabinet, for wood and timber, and 2s. 7·62d. for veneer sheets.
(2) Cabinet tables (including electric drive cabinet tables):		
(*a*) flat top, without drawers	8·11d. per table, for wood and timber, and 5·14d. for veneer sheets.	9·82d. per table, for wood and timber, and 5·14d. for veneer sheets.
(*b*) flat top, with one or more drawers	1s. 0·78d. per table, for wood and timber, and 9·34d. for veneer sheets.	1s. 4·85d. per table, for wood and timber, and 10·51d. for veneer sheets.
(*c*) with leaf cover and one or more drawers.	1s. 9·56d. per table, for wood and timber, and 1s. 6·76d. for veneer sheets.	2s. 5·15d. per table, for wood and timber, and 1s. 11·41d. for veneer sheets.
(3) Manufacturing tables with one or more drawers.	11·89d. per table, for wood and timber, and 10·09d. for veneer sheets.	1s. 4·66d. per table, for wood and timber, and 1s. 0·94d. for veneer sheets.
(4) Other tables:		
(*a*) plain, with one drawer	7·03d. per table, for wood and timber, and 4·02d. for veneer sheets.	8·74d. per table, for wood and timber, and 4·53d. for veneer sheets.
(*b*) drop-leaf, with one or more drawers.	9·54d. per table, for wood and timber, and 5·70d. for veneer sheets.	11·48d. per table, for wood and timber, and 6·35d. for veneer sheets.
(5) Bases	2·34d. per base, for wood and timber, and 0·82d. for veneer sheets.	2·93d. per base, for wood and timber, and 0·86d. for veneer sheets.
(6) Covers	2·90d. per cover, for wood and timber, and 5·17d. for veneer sheets.	3·74d. per cover, for wood and timber, and 5·44d. for veneer sheets.
(7) Carrying cases	3·19d. per case, for wood and timber, and 6·69d. for veneer sheets.	3·93d. per case, for wood and timber, and 8·18d. for veneer sheets.
(8) Stand legs	3·98d. per stand leg, for wood and timber.	5·28d. per stand leg, for wood and timber.
(9) Auxiliary tables ...	0·64d. per table, for wood and timber, and 0·54d. for veneer sheets.	0·87d. per table, for wood and timber, and 0·60d. for veneer sheets.

PART II

LINSEED OIL, ETC.

Description of exported goods	New rate of drawback	Previous rate of drawback
Linseed oil, and goods made with linseed oil (other than printers' inks):		
1. Linseed oil, and mixtures consisting of linseed oil and driers.	[*This paragraph relates to drawback of duty on imported linseed.*]	
2. Linseed oil, refined or heat-treated or both; mixtures consisting of linseed oil and driers; mixtures of linseed oil and other oils, with or without the addition of driers or of rosin or of both; mixtures of linseed oil and vegetable substances, with or without the addition of water; paint, enamel or varnish; putty.	£12 12s. 9d. per ton of linseed oil.	£13 17s. 0d. per ton of linseed oil.
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	£12 13s. 6d. per ton of linseed oil fatty acids.	£14 2s. 0d. per ton of linseed oil fatty acids.
4. Printed linoleum and floorcloth ...	£2 18s. 9d. per ton of linoleum or floorcloth.	£2 19s. 3d. per ton of linoleum or floorcloth.
5. Linoleum, not printed, manufactured on a base of jute canvas.	£3 1s. 3d. per ton of linoleum.	£3 5s. 6d. per ton of linoleum.
6. Linoleum, not printed, manufactured on a base of bitumenised felt.	£1 18s. 6d. per ton of linoleum.	£2 3s. 6d. per ton of linoleum.
7. Cork carpets	£5 9s. 9d. per ton of cork carpet.	£6 0s. 6d. per ton of cork carpet.
8. Felt base	7s. 9d. per ton of felt base.	9s. 0d. per ton of felt base.
9. Oil baize	£2 6s. 3d. per ton of oil baize.	£2 15s. 9d. per ton of oil baize.
10. Leathercloth	£2 9s. 0d. per ton of leathercloth.	£3 11s. 3d. per ton of leathercloth.
11. Blocks, tiles and similar articles, of a kind used for floors, walls or staircases, consisting mainly (by weight) of cement, lime and plaster, and impregnated with linseed oil, of dimensions not greater than 10 ins. in length or width.	£1 8s. 0d. per ton of blocks, tiles or other articles.	£1 14s. 0d. per ton of blocks, tiles or other articles.
12. Fishing nets	£5 12s. 9d. per ton of fishing nets.	£6 3s. 9d. per ton of fishing nets.

EXPLANATORY NOTE

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

This Order reduces the rates of drawback of import duty on—

(*a*) certain square sawn wood and timber and wooden veneer sheets used in making exported sewing machine woodwork of specified types, and

(*b*) imported linseed oil used in the manufacture of certain exported goods.

The new and previous rates are set out in the Schedule.