STATUTORY INSTRUMENTS

1961 No. 523

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order, 1961

Made - - - -	21*st March*, 1961
Laid before the House of Commons	24*th March*, 1961
Coming into Operation	1*st April*, 1961

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 of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. The Import Duty Drawbacks Order, 1958(b), shall have effect as if in the Second Schedule thereto (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) there were inserted the entries set out in the Schedule to this Order.

2. The Fourth Schedule to the said Order of 1958 (which was inserted by the Import Duty Drawbacks (No. 7) Order, 1960(c), and specifies the goods which are excepted from the requirement of sub-paragraph (2) (*a*) of paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958, that rates of drawback in respect of duty on imported articles charged at a preferential rate are to be proportionately reduced) shall have effect subject to the following amendments:—

(*a*) in paragraph 2, the entry relating to Yarn, metallic shall be omitted and instead after the entry relating to Sperm oil there shall be inserted the word "Strip";

(*b*) in paragraph 3 for the words "numbered 1 to 3 under the heading beginning 'Leather'" there shall be substituted the words "numbered 1 to 4 under the heading beginning 'Leather'", and for the words "the entries numbered 2 and 3 under the heading beginning 'Photographic'" there shall be substituted the words "the entry numbered 2 under the heading beginning 'Photographic'".

3. In accordance with the foregoing provisions of this Order the following are revoked, that is to say—

in the said Order of 1958, in the Second Schedule, the entries relating to Leather and to Photographic and cinematograph films, and in the Fourth Schedule, in paragraph 2, the words "and Yarn, metallic";

in the Import Duty Drawbacks (No. 2) Order, 1958(d), in Part II of the Second Schedule, paragraph 5;

the Import Duty Drawbacks (No. 4) Order, 1959(e);

in the Import Duty Drawbacks (No. 10) Order, 1959(f), in Article 2, in paragraph (1), the words from "and paragraph 2" to "harness"", and paragraph (3);

(a) 6 & 7 Eliz. 2. c. 6.
(b) S.I. 1958/1122 (1958 I, p. 845).
(c) S.I. 1960/907 (1960 I, p. 977).
(d) S.I. 1958/2078 (1958 I, p. 870).
(e) S.I. 1959/837 (1959 I, p. 915).
(f) S.I. 1959/1879 (1959 I, p. 921).

in the Import Duty Drawbacks (No. 7) Order, 1960, in the Second Schedule, paragraphs 2 and 3;

in the Import Duty Drawbacks (No. 14) Order, 1960(a), in Article 1, paragraph (2).

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order, 1961.

(2) The Interpretation Act, 1889(b), 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 the first day of April, nineteen hundred and sixty-one.

Dated this twenty-first day of March, 1961.

John Hill,
R. Chichester-Clark,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	Imported Articles	Rate of Drawback
Beans: 1. Canned in tomato sauce, with or without sausages, pork or bacon. 2. Canned in curry sauce.	Dried white beans, other than butter beans (1st April, 1961).	1s. 5d. per cwt. of goods exported, excluding the weight of the cans.
Leather; saddlery and harness; travel goods, handbags and the like: 1. Leather, dressed, in complete skins.	Goat and kid skins, fresh, salted, dried, pickled or limed, but not further treated (4th June, 1956).	8d. per skin.
2. Handbags.	Dressed leather, being leather on which the duty paid amounted to more than 1½d. per square foot, other than patent leather, and other than glacé kid being chrome tanned goatskin of smooth polished finish (1st July, 1960, except in the case of leather on which the duty paid was more than 2d. per square foot, and in the said excepted case 16th April, 1951).	A rate per square foot of dressed leather fixed according to the amount per square foot of duty paid on that leather as follows: where that amount was more than 1½d. but not more than 2d., a rate of 2·1d.; where that amount was more than 2d. but not more than 3d., a rate of 3·1d.; where that amount was more than 3d. but not more than 4d., a rate of 4·3d.; where that amount was more than 4d. but not more than 5d., a rate of 5·6d.; where that amount was more than 5d., a rate equal to 5d. for the first 5d. of that amount plus 2·5d. for each additional 2d. or part of 2d. of that amount.

(a) S.I. 1960/2310 (1960 I, p. 997). (b) 52 & 53 Vict. c. 63.

Exported Goods	Imported Articles	Rate of Drawback
3. Saddlery and harness (including horse boots) and trunks, bags, wallets, pouches and other receptacles (whether fitted or not) other than handbags.	Dressed leather, being leather on which the duty paid amounted to more than 1½d. per square foot, other than patent leather, and other than glacé kid being chrome tanned goat skin of smooth polished finish (1st July, 1960, except in the case of leather on which the duty paid was more than 2d. per square foot, and in the said excepted case 16th April, 1951).	A rate per square foot of dressed leather fixed according to the amount per square foot of duty paid on that leather as follows: where that amount was more than 1½d. but not more than 2d., a rate equal to 1¾d.; where that amount was more than 2d. but not more than 5d., a rate equal to 1½d. for the first 2d. of that amount plus 1d. for each additional 1d. or part of 1d. of that amount; where that amount was more than 5d., a rate equal to 4d. for the first 5d. of that amount plus 2d. for each additional 2d. or part of 2d. of that amount.
4. Suitcases and attaché cases.	Board (other than vulcanised fibre board, leatherboard, imitation leatherboard and strawboard) made from paper or pulp, being board weighing more than 850 grammes per square metre, of which one side only has been coloured and varnished, and on which the duty paid was not less than £8 per ton (1st July, 1960, except in the case of board on which the duty paid was not less than £11 per ton, and in the said excepted case 1st January, 1949).	A rate per ton of board equal to £1 for each complete £1 of the duty paid.
Locust bean kernel flour, and mixtures containing that substance and, apart from that substance and any guar gum, sugar or starch, not more than 10 per cent. by weight of other substances.	Locust bean kernels (15th May, 1959).	14s. 3d. per cwt. of locust bean kernel flour.
Photographic and cinematograph films:		
1. Exposed cinematograph film (including sound tracks), whether positive or negative, and whether developed or not.	Unexposed film of a length of 12 ft. or more: 35 mm. wide ... ... of a greater or less width ...	 ½d. per linear foot of film. A rate proportionately increased or reduced.
2. Unexposed sensitised photographic film; photograph film base prepared for colour photography, but not sensitised.	Photographic film base imported in rolls (other than nitro-cellulose) (1st January, 1949). of a thickness not exceeding ·004 in. of a thickness exceeding ·004 in. but not exceeding ·007 in. of a thickness exceeding ·007 in.	 3s. 6d. per 100 sq. ft. of film base. 4s. 7d. per 100 sq. ft. of film base. 6s. 5d. per 100 sq. ft. of film base.

EXPLANATORY NOTE

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

This Order—

(*a*) provides for the allowance of drawback of import duty on specified imported dried white beans used in the production of exported beans canned in tomato sauce or in curry sauce;

(*b*) increases the rates of drawback of import duty on specified imported dressed leather used in the manufacture of exported handbags;

(*c*) extends the scope of the existing provisions whereby drawback of import duty is allowed on the exportation of certain mixtures containing locust bean kernel flour;

(*d*) increases the rates of drawback of import duty on specified imported photographic film base used in the manufacture of certain exported photographic film and film base;

(*e*) revokes the existing drawback scheme for imported nitro-cellulose photographic film base used in the manufacture of unexposed sensitised photographic film; and

(*f*) amends the Fourth Schedule to the Import Duty Drawbacks Order, 1958, to accord with the description of exported strip introduced by the Import Duty Drawbacks (No. 2) Order, 1961.