1962 No. 350

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1962

Made - -	*20th February*, 1962
Laid before the House of Commons - -	*23rd February*, 1962
Coming into Operation	*1st March*, 1962

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

1. In Schedule 1 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) after the entry relating to Tariff heading 14.01 there shall be inserted the entry set out in Schedule 1 to this Order.

2.—(1) In Schedule 2 to the said Order of 1958 (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles), the entries relating to linseed oil, and goods made with linseed oil (other than printers' inks), and to printers' inks, as amended by the Import Duty Drawbacks (No. 2) Order 1961(c) and the Import Duty Drawbacks (No. 6) Order 1961(d), shall have effect as if the rates of drawback provided for by those entries were the rates shown in column 2 of Schedule 2 to this Order instead of the rates shown in those entries (as amended) and again set out in column 3 of that Schedule.

(2) In accordance with the foregoing paragraph, Article 2 (2) and (3) of, and Parts I and II of Schedule 3 to, the Import Duty Drawbacks (No. 2) Order 1961 and Article 1 of the Import Duty Drawbacks (No. 6) Order 1961 are revoked.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1962.

(2) The Interpretation Act 1889(e) 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 1st March, 1962.

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

20th February, 1962.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (1958 I, p. 845).
(c) S.I. 1961/278 (1961 I, p. 477). (d) S.I. 1961/1208 (1961 II, p. 2396). (e) 52 & 53 Vict. c. 63.

SCHEDULE 1

DRAWBACKS ON EXPORTATION OF IMPORTED ARTICLES OR OF GOODS INCORPORATING THEM

Tariff heading comprising imported articles for which drawback is allowable	*Restrictions on drawback*
20.07 (Fruit juices)	Allowable for lemon juice not containing added sweetening matter.

SCHEDULE 2

LINSEED OIL, ETC., AND PRINTERS' INKS

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.	£14 15s. 9d. per ton of linseed oil.	£13 0s. 7d. per ton of linseed oil.
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.	£14 15s. 9d. per ton of linseed oil.	£13 0s. 7d. per ton of linseed oil.
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	£15 3s. 1d. per ton of linseed oil fatty acids.	£13 1s. 1d. per ton of linseed oil fatty acids.
4. Printed linoleum and floorcloth ...	£3 10s. 11d. per ton of linoleum or floorcloth.	£3 0s. 4d. per ton of linoleum or floorcloth.
5. Linoleum, not printed, manufactured on a base of jute canvas.	£3 12s. 8d. per ton of linoleum.	£3 3s. 5d. per ton of linoleum.
6. Linoleum, not printed, manufactured on a base of bitumenised felt.	£2 3s. 4d. per ton of linoleum.	£2 0s. 11d. per ton of linoleum.
7. Cork carpets	£5 6s. 11d. per ton of cork carpet.	£4 19s. 6d. per ton of cork carpet.
8. Felt base	9s. 4d. per ton of felt base.	8s. 0d. per ton of felt base.
9. Oil baize	£2 13s. 4d. per ton of oil baize.	£2 6s. 10d. per ton of oil baize.
10. Leathercloth	£3 6s. 8d. per ton of leathercloth.	£2 8s. 4d. 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 10s. 7d. per ton of blocks, tiles or other articles.	£1 8s. 3d. per ton of blocks, tiles or other articles.

Description of Exported Goods	New Rate of Drawback	Previous Rate of Drawback
12. Fishing nets	£6 12s. 0d. per ton of fishing nets.	£5 16s. 3d. per ton of fishing nets.
Printers' inks	(i) £10 10s. 0d. per ton of carbon black.	£10 10s. 0d. per ton of carbon black.
	(ii) £14 15s. 9d. per ton of linseed oil.	£13 0s. 7d. per ton of linseed oil.

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of import duty on the exportation of lemon juice not containing added sweetening matter, and increases the rates of drawback of import duty on imported linseed and linseed oil used in the manufacture of specified exported goods (including printers' inks).