1963 No. 1015

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1963

Made - - - -	28*th May* 1963
Laid before the House of Commons - -	31*st May* 1963
Coming into Operation	5*th June* 1963

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 of 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 (Consolidation) Order 1962(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 08.02 there shall be inserted the entry set out in Schedule 1 to this Order.

2. In Schedule 2 to the said Order of 1962 (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) there shall be inserted the entries set out in Schedule 2 to this Order.

3.—(1) Schedule 2 to the said Order of 1962 shall be further amended as provided by the following paragraphs.

(2) In the entry relating to inked ribbons, in column 1, the words " (until 30th June 1963) " (which limit the drawback to goods exported on or before that date) are hereby revoked, and in column 3, for " 1·15d." (the rate of drawback for each complete 1d. of duty paid) there shall be substituted " 1·09d.".

(3) In the entry relating to pigment produced or manufactured from combined cadmium, in column 3, for the words " 11d. per lb. of combined cadmium " there shall be substituted " 1s. 3d. per lb. of combined cadmium ".

(4) In the entry relating to printed drip mats (inserted by the Import Duty Drawbacks (No. 2) Order 1963(c)), in column 2, there shall be inserted after " 1·5 mm." the words " on which the duty paid was not less than £2 per ton ".

(5) For the entry relating to vinyl chloride and vinylidene chloride products there shall be substituted the entry set out in Schedule 3 to this Order.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1962/1685 (1962 II, p. 2040).
(c) S.I. 1963/603 (1963 I, p. 702).

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1963.

(2) The Interpretation Act 1889(a) 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 5th June 1963.

Francis F. Pearson,
G. T. C. Campbell,
Two of the Lords Commissioners of Her Majesty's Treasury.

28th May 1963.

SCHEDULE 1

Drawback on Exportation of Blended Tea

Tariff heading comprising imported articles for which drawback is allowable	*Restriction on drawback*
09.02 (tea).	Allowable for blended tea.

SCHEDULE 2

Drawbacks on Exportation of Goods Produced or Manufactured from Imported Coffee, Cocoa, Sugar or Glucose

Exported Goods	*Imported Goods*	*Rate of Drawback*
Biscuits (other than chocolate biscuits), cake mixes, puddings and pudding mixes.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Chocolate:		
1. Block couverture, bakers' covering compounds, granulettes and other chocolate for further manufacturing purposes.	(A) Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
	(B) Cocoa butter (fat or oil).	2s. 4d. per cwt. of cocoa butter.
	(C) Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.

(a) 52 & 53 Vict. c. 63.

Exported Goods	*Imported Goods*	*Rate of Drawback*
2. Chocolate confectionery, sugar confectionery containing cocoa, and chocolate biscuits.	(A) Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
	(B) Cocoa butter (fat or oil).	2s. 4d. per cwt. of cocoa butter.
	(C) Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
	(D) Liquid glucose.	3s. 3·5d. per cwt. of solid glucose.
Cocoa:		
1. Cocoa butter (fat or oil).	Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa butter.
2. Cocoa butter blended or refined.	Cocoa butter (fat or oil).	2s. 4d. per cwt. of cocoa butter blended or refined.
3. Cocoa cake and cocoa paste.	Raw cocoa beans, whole or broken.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
4. Cocoa powder sweetened or unsweetened, and drinking chocolate.	Raw cocoa beans, whole or broken, and cocoa paste.	2s. 11d. per cwt. of cocoa mass (or nib), cocoa butter or fat-free cocoa.
5. Cocoa powder sweetened, and drinking chocolate.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Coffee:		
1. Roasted coffee beans.	Coffee beans, not being kiln dried or roasted or ground.	11s. 0d. per cwt. of roasted beans.
2. Roasted coffee in ground form, whether pure or mixed with other substances.		11s. 0d. per cwt. of pure roasted coffee.
3. Soluble coffee powder, whether of pure coffee or a mixture of pure coffee and other substances.		£1 8s. 0d. per cwt. of pure coffee.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Fruit, fruit peel and fruit juice preserved with sugar, bottled or canned, or drained, glacé or crystallised; jams, lemon curd, fruit jelly preparations, marmalades, mincemeat, fruit purée and fruit pastes, containing added sugar.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Soft drinks, unconcentrated or concentrated; powders for such drinks; sweetened flavouring syrups and concentrates.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.
Sugar, refined in the United Kingdom: (*a*) of a polarisation exceeding 98°.	Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(i) where the duty paid was at the highest rate, 6s. 10·8d. per cwt. of refined sugar; (ii) where the duty paid was at less than the highest rate, 4s. 3½d. per cwt. of refined sugar.
(*b*) of a polarisation not exceeding 98°.		A rate per cwt. of refined sugar equal to the full rate of duty per cwt. chargeable on the importation into the United Kingdom of sugar of the like polarisation.
Sugar confectionery, not containing cocoa.	(A) Liquid glucose.	3s. 3·5d. per cwt. of solid glucose.
	(B) Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.

Exported Goods	*Imported Goods*	*Rate of Drawback*
Syrups and treacles, where the weight of sweetening matter (determined as it would be for calculating duty payable on the importation of like goods into the United Kingdom)—	Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	
(*a*) exceeds 80 per cent.		3s. 0d. per cwt. of syrup or treacle.
(*b*) exceeds 75 per cent. but does not exceed 80 per cent.		2s. 5d. per cwt. of syrup or treacle.
(*c*) exceeds 70 per cent. but does not exceed 75 per cent.		1s. 5d. per cwt. of syrup or treacle.
(*d*) exceeds 65 per cent. but does not exceed 70 per cent.		1s. 2d. per cwt. of syrup or treacle.
(*e*) exceeds 60 per cent. but does not exceed 65 per cent.		9d. per cwt. of syrup or treacle.
Vegetables with added sugar, bottled or canned.	Sugar of either of the following descriptions:—	
	(*a*) sugar not qualifying for Commonwealth preference, of a polarisation exceeding 98°;	(i) 6s. 10·8d. per cwt. of sugar; (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar.
	(*b*) sugar qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(i) 1s. 0·8d. per cwt. of sugar; (ii) 1s. 0·19d. per cwt. of anhydrous invert sugar.

SCHEDULE 3

Substituted Entry as to Vinyl Chloride and Vinylidene Chloride Products

Exported Goods	*Imported Goods*	*Rate of Drawback*
Vinyl chloride and vinylidene chloride products, the following:—	Copolymers of vinyl chloride and vinylidene chloride, in the form of powder.	
1. Tubing, lay-flat, whether plain or printed.		3·5d. per lb. of copolymers.
2. Plain bags, and decorated film in rolls.		3·7d. per lb. of copolymers.
3. Printed bags, and undecorated film in rolls.		3·8d. per lb. of copolymers.

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of import duty on—

(i) imported tea on which duty has been paid at the full rate, exported as blended tea;

(ii) imported coffee beans, not kiln dried, roasted or ground, used in the manufacture of roasted coffee and soluble coffee powder for export;

(iii) imported cocoa beans, cocoa paste, cocoa butter and cocoa cake on which duty has been paid, used in the manufacture of certain exported products;

(iv) imported liquid glucose used in the manufacture of chocolate, chocolate biscuits, and chocolate and sugar confectionery for export;

(v) imported sugar, being either of Commonwealth origin and of a polarisation exceeding 99° or other than of Commonwealth origin and of a polarisation exceeding 98°, and used in the manufacture of certain exported products containing sugar;

(vi) imported solid beet sugar and solid cane sugar used in the manufacture of exported sugar, syrups and treacles.

The Order also—

(i) extends without limit of period the operation of the drawback scheme for certain imported woven silk fabric used in the manufacture of certain exported inked ribbons, and reduces the rate of drawback applicable thereto;

(ii) amends the existing drawback scheme for certain imported wood pulp board used in the manufacture of exported printed drip mats by providing that only imported material on which duty of not less than £2 per ton has been paid is eligible for drawback;

(iii) provides for the alteration of the rates of drawback of import duty on certain imported copolymers of vinyl chloride and vinylidene chloride used in the manufacture of exported specified types of lay-flat tubing, bags and film; and

(iv) provides for an increase in the rate of drawback of import duty on imported cadmium metal used in the manufacture of exported pigments.