STATUTORY INSTRUMENTS

1964 No. 629

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1964

Made - - - -	*27th April* 1964
Laid before the House of Commons	*1st May* 1964
Coming into Operation	*6th May* 1964

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. 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) shall be amended as follows, that is to say—

(*a*) in the entry relating to heading 40.11 (tyres etc.), the words in column 2 (by virtue of which drawback is not allowable for goods suitable for cycles not mechanically propelled) shall be omitted; and

(*b*) in the entry relating to heading 44.21 (wooden packing cases, boxes etc.), for the words in column 2 there shall be substituted the following—"Allowable for boxes of softwood boxboards, not dovetailed, mortised or tenoned at the ends, and not exceeding 22 inches in length, 11 inches in breadth, and 5¾ inches in depth, imported complete but unassembled; but allowable only on the exportation in the boxes of fresh or cured whole or filleted fish, other than shellfish."

2.—(1) 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) shall be amended as follows, that is to say—

(*a*) there shall be inserted the entries set out in Schedule 1 to this Order; and

(*b*) the entries respectively relating to hats, bonnets, etc., to orange marmalade, to bitter oranges, and to sewing machine woodwork 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 those shown in column 3 of those entries and again set out in column 3 of Schedule 2 to this Order), but so that paragraph 8 (stand legs) of the entry relating to sewing machine woodwork shall be omitted from that entry and is hereby revoked.

(2) In consequence of paragraph (1) above—

(*a*) paragraph 2 of Schedule 3 to the said Order of 1962 (which specifies the goods excepted from the requirement of paragraph 3(2)(*a*) of Schedule 5 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 be amended by the insertion after "Glass," of "Golf clubs,"; and

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

(*b*) the provisions relating to orange marmalade and bitter oranges in the Import Duty Drawbacks (No. 11) Order 1962(a) and the following provisions of the Import Duty Drawbacks (No. 4) Order 1963(b), namely Article 1(4) and the Schedule, are hereby revoked.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1964.

(2) The Interpretation Act 1889(c) 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 6th May 1964.

John Hill,
Martin McLaren,
Two of the Lords Commissioners of Her Majesty's Treasury.

27th April 1964.

SCHEDULES

SCHEDULE 1

DRAWBACK ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	*Imported Goods*	*Rate of Drawback*
Glue, gelatine and other bone products, the following:—	Bones, crushed or uncrushed.	
1. Glue and gelatine produced by a process of degelatinisation, containing not more than 16 per cent. moisture.		£6 14s. per ton of glue or gelatine.
2. Ossein		£8 9s. 9d. per ton of ossein.
3. Gelatine produced by a process of acidulation, containing not more than 16 per cent. moisture.		£12 8s. 2d. per ton of gelatine.
4. Calcium phosphates and crushed or ground degelatinised bones.		£1 2s. 4d. per ton of phosphates or degelatinised bones.
Golf clubs	Golf club head blocks of wood or of laminated wood, being either roughly shaped by sawing or shaped by sawing and by further manufacture but not fully machined and sandpapered.	A rate per head block equal to 1d. for each complete 1d. of the duty paid on it.

(a) S.I. 1962/2586 (1962 III, p. 3480). (b) S.I. 1963/1139 (1963 II, p. 1927).
(c) 52 & 53 Vict. c. 63.

SCHEDULE 2

CHANGES OF RATES OF DRAWBACK IN CASE OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Description of exported goods	*New rate of drawback*	*Previous rate of drawback*
Hats, bonnets, hat shapes, capelines, hoods and manchons.	A rate per lb. of felt equal to 1·33 times the amount per lb. of the duty paid on the fur or, where the amount per lb. of the duty so paid was less than 1s. 6d., equal to 1·44 times the amount per lb. of the duty so paid.	A rate per lb. of felt fixed according to the amount per lb. of the duty paid on the fur as follows:— Where that amount was less than 1s. 6d., a rate of 11½d.; Where that amount was 1s. 6d. or more, a rate of 2s. 6d.
Orange marmalade with a minimum fruit content of bitter oranges of 20 per cent.	1s. 2d. per cwt. of marmalade.	11d. per cwt. of marmalade.
Oranges, bitter, prepared for use in the manufacture of marmalade.	3s. 3d. per cwt. of prepared oranges.	2s. 8d. per cwt. of prepared oranges.
Sewing machine woodwork:		
1. Enclosed cabinets ...	10·09d. per cabinet for wood and timber, and 2s. 0·72d. for veneer sheets.	1s. 7·48d. per cabinet, for wood and timber, and 2s. 3·58d. for veneer sheets.
2. Cabinet tables (including electric drive cabinet tables):—		
(*a*) flat top, without drawers.	7·65d. per table, for wood and timber, and 10·76d. for veneer sheets.	5·64d. per table, for wood and timber, and 5·54d. for veneer sheets.
(*b*) flat top, with one or more drawers.	5·89d. per table, for wood and timber, and 7·56d. for veneer sheets.	8·64d. per table, for wood and timber, and 7·84d. for veneer sheets.
(*c*) with leaf cover and one or more drawers.	9·55d. per table, for wood and timber, and 1s. 8·99d. for veneer sheets.	1s. 1·44d. per table, for wood and timber, and 1s. 7·92d. for veneer sheets.
3. Manufacturing tables with one or more drawers.	5·84d. per table, for wood and timber, and 1s. 3·78d. for veneer sheets.	8·28d. per table, for wood and timber, and 1s. 1·67d. for veneer sheets.
4. Other tables:—		
(*a*) plain, with one drawer.	3·15d. per table, for wood and timber, and 4·58d. for veneer sheets.	4·68d. per table, for wood and timber, and 4·09d. for veneer sheets.
(*b*) drop-leaf with one or more drawers.	4·40d. per table, for wood and timber, and 6·61d. for veneer sheets.	6·48d. per table, for wood and timber, and 5·87d. for veneer sheets.
5. Bases	1·19d. per base, for wood and timber.	1·57d. per base, for wood and timber.
6. Covers	1·38d. per cover, for wood and timber, and 5·70d. for veneer sheets.	2·08d. per cover, for wood and timber, and 5·22d. for veneer sheets.
7. Carrying cases ...	2·76d. per case, for wood and timber.	4·12d. per case, for wood and timber.
9. Auxiliary tables ...	0·29d. per table, for wood and timber, and 0·68d. for veneer sheets.	0·41d. per table, for wood and timber, and 0·60d. for veneer sheets.

EXPLANATORY NOTE

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

This Order—

(i) provides for the allowance of drawback of import duty on the exportation of all imported goods classified in Tariff heading 40.11 suitable for cycles not mechanically propelled:

(ii) amends the present provision of drawback of import duty on imported boxes of softwood boxboards to include all boxes within stated dimensions imported complete but unassembled, with drawbacks to be allowable only on the exportation in the boxes of all fish other than shellfish:

(iii) provides for the allowance of drawback of import duty on—

(*a*) imported bones, whether crushed or uncrushed, used in the manufacture of glue or gelatine or certain other bone products for export; and

(*b*) certain imported wooden golf club head blocks used in the manufacture of golf clubs for export:

(iv) amends the present provision of drawback of import duty on certain imported hatters' fur used in the manufacture of hats, bonnets and other specified headgear for export:

(v) increases the rates of drawback of import duty on imported fresh bitter oranges used in the manufacture of orange marmalade and prepared oranges for export: and

(vi) revokes the present provision of drawback of import duty on specified imported wood and timber used in the manufacture of sewing machine stand legs for export, and varies the rates of drawback of import duty on certain imported wood and timber and wooden veneer sheets used in the manufacture of specified exported sewing machine woodwork.