STATUTORY INSTRUMENTS

1966 No. 482

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1966

Made - - - -	*25th April* 1966
Laid before the House of Commons - -	*29th April* 1966
Coming into Operation	*5th May* 1966

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 section 2(5) of the Finance Act 1965(b), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order :—

1.—(1) Schedule 2 to the Import Duty Drawbacks (No. 10) Order 1964(c) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) shall be amended as provided by the Schedule to this Order.

(2) In consequence of the amendments made by paragraphs 1, 3 and 4 of the Schedule to this Order—

(*a*) paragraph 2 of Schedule 3 to the said Order of 1964 shall be amended by omitting the word "Boots" and the words "Leather, dressed"; and

(*b*) the following are hereby revoked—

the Schedule to the Import Duty Drawbacks (No. 4) Order 1965(d), so far as it relates to boots, bootees, shoes, slippers and sandals;

Article 1(2) of, and Schedule 2 to, the Import Duty Drawbacks (No. 7) Order 1965(e); and

paragraph 2 of Schedule 1 to the Import Duty Drawbacks (No. 10) Order 1965(f).

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1966.

(2) The Interpretation Act 1889(g) 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 May 1966.

George Lawson,
Joseph Harper,
Two of the Lords Commissioners of Her Majesty's Treasury.

25th April 1966.

(a) 1958 c. 6. (b) 1965 c. 25. (c) S.I. 1964/1988 (1964 III, p. 5005).
(d) S.I. 1965/1172 (1965 II, p. 3307). (e) S.I. 1965/1627 (1965 II, p. 4683).
(f) S.I. 1965/2100 (1965 III, p. 6208). (g) 1889 c. 63.

SCHEDULE

AMENDMENTS OF SCHEDULE 2 TO 1964 ORDER

1. In the entry beginning with the word "Boots" (as amended by the Schedule to the Import Duty Drawbacks (No. 4) Order 1965(a), and Schedule 1 to the Import Duty Drawbacks (No. 10) Order 1965(b)), there shall be omitted, in column 2, paragraphs (*a*) to (*f*), and the several rates of drawback specified in column 3.

2. In the entry relating to electrosensitive recording paper, in column 3—

(*a*) for "4½d." (the rate of drawback for each complete 100 ft. per roll of exported paper, where the width of the paper does not exceed 9 ins.) there shall be substituted "4d."; and

(*b*) for "5d." (the rate where the width of the paper exceeds 9 ins., but does not exceed 11 ins.) there shall be substituted "5½d.".

3. In the entry relating to glue, gelatine and other bone products (as amended by Article 1(1) of the Import Duty Drawbacks (No. 4) Order 1965(a), and Article 1(2) of and Schedule 2 to the Import Duty Drawbacks (No. 7) Order 1965(c)), the several rates of drawback specified in column 3 shall be omitted.

4. In the entry relating to leather, dressed, in complete skins, the rate of drawback specified in column 3 shall be omitted.

5. The following new entry shall be inserted after that beginning with the word "Vegetables":—

"Veneer sheets, being sheets cut cross-section from a laminate of wooden veneer sheets.	(A) Wooden veneer sheets. (B) Timber logs of the following species:— Acer, Betula, Fagus, Fraxinus, Juglans, Populus, Quercus, Ulmus, Castanea sativa, Eucalyptus diversicolor, and Eucalyptus marginata.	— —"

EXPLANATORY NOTE

(This note is not part of the Order.)

This Order—

(i) provides for the allowance of drawback of import duty on imported wooden veneer sheets and on specified imported timber logs used in the manufacture of certain veneer sheets for export;

(ii) varies certain of the rates of drawback of import duty on specified imported cellulose paper used in the manufacture of certain electrosensitive recording paper for export; and

(iii) revokes the existing fixed rates of drawback of import duty on—

(*a*) certain imported dressed leather used in the manufacture of specified footwear for export,

(a) S.I. 1965/1172 (1965 II, p. 3307). (b) S.I. 1965/2100 (1965 III, p. 6208).
(c) S.I. 1965/1627 (1965 II, p. 4683).

(*b*) imported crushed and uncrushed bones used in the manufacture of glue, gelatine and other specified bone products for export, and

(*c*) specified imported goat and kid skins used in the manufacture of certain dressed leather for export,

and provides in place of those fixed rates for drawback related to the duty paid on the imported goods actually used in the manufacture of the exported goods.