STATUTORY INSTRUMENTS

1967 No. 470

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1967

Made - - - -	23*rd March* 1967
Laid before the House of Commons	31*st March* 1967
Coming into Operation -	6*th April* 1967

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. Schedule 1 to the Import Duty Drawbacks (No. 6) Order 1966(c) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them) shall be amended as provided by Schedule 1 to this Order.

2.—(1) Schedule 2 to the said Order of 1966 (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 Schedule 2 to this Order.

(2) In consequence of the amendment made by paragraph 1 of Schedule 2 to this Order, paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended by omitting the words " Garments, the following ".

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1967.

(2) The Interpretation Act 1889(d) 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 April 1967.

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

23rd March 1967.

(a) 1958 c. 6. (b) 1965 c. 25. (c) S.I. 1966/921 (1966 II, p. 2207). (d) 1889 c. 63.

SCHEDULE 1

AMENDMENTS OF SCHEDULE 1 TO NO. 6 ORDER OF 1966

1. The following entry shall be inserted after that relating to heading 39.01 of the Customs Tariff 1959:—

" 39.02 (polymerisation and co-polymerisation products).	Allowable for poly (vinyl chloride) tape not exceeding ¾ inch in width, 15/1000 inch in thickness or 36 feet in length, whether or not backed with adhesive."

2. In paragraph (*n*) in column 2 of the entry relating to heading 39.07, and in paragraph (*b*) in column 2 of the entry relating to heading 40.14, after " metal strip " there shall be inserted " otherwise than by stamping the whole legend simultaneously ".

3. In column 2 of the entry relating to heading 73.32, after " machinery " there shall be added " and for bolts, nuts and screws which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously ".

4. In column 2 of the entry relating to heading 73.35, after " machinery " there shall be added " and for springs which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.".

5. In column 2 of the entry relating to heading 73.40, the following paragraph shall be inserted after paragraph (*g*):—

" (*h*) for articles which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.".

6. In column 2 of the entry relating to heading 76.16, the following paragraph shall be added after paragraph (*d*):—

" (*e*) for articles which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.".

7. In column 2 of the entry relating to headings 79.04 and 79.06, after " machinery " there shall be added " and for articles of zinc which are incorporated on exportation in complete hand-operated appliances embodying a blade and working edge of base metal, and used for making labels or name plates from plastic or metal tape otherwise than by stamping the whole legend simultaneously.".

SCHEDULE 2

AMENDMENTS OF SCHEDULE 2 TO NO. 6 ORDER OF 1966

1. In the entry beginning with the words " Garments, the following ", the several rates of drawback specified in column 3 shall be omitted.

2. The entry relating to laminated poly (vinyl chloride) tape for use in hand-operated appliances for making labels or name plates shall be omitted, and the following entry shall be inserted instead after that relating to plates and trays of pulp-board:—

" Poly (vinyl chloride) tape, whether or not colour-coated, and whether or not backed with adhesive, for use in hand-operated appliances for making labels or name plates otherwise than by stamping the whole legend simultaneously.	Tape of the description referred to in column 1 exceeding 500 ft. in length.	— "

3. The entry relating to locust bean kernel flour and mixtures containing that substance shall be omitted.

4. The following entry shall be inserted after that relating to shuttlecocks and shuttlecock skirts:—

" Soap (including medicated soap), and surface active preparations and washing preparations containing soap.	Animal tallow.	— "

5. In the entry relating to yarn, metallic, in column 3, for " 1s. 9d." (the rate of drawback per lb. of laminated aluminium foil) there shall be substituted " 2s. 10d.".

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order—

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

(*a*) imported metal components of certain hand-operated appliances for making labels or name plates, when exported incorporated in such appliances;

(*b*) certain imported poly (vinyl chloride) tape when re-exported in the same state; and

(*c*) soaps and surface-active preparations and washing preparations containing soap manufactured from imported animal tallow;

(ii) amends the description of appliances in respect of which plastic and vulcanised rubber parts are eligible for drawback of import duty, so as to correspond with the description of the appliances in (i)(*a*) above;

(iii) extends the scope of the provisions for the allowance of drawback of import duty on imported poly (vinyl chloride) tape used in the manufacture of tapes for label-making appliances;

(iv) increases the rate of drawback of import duty allowable on imported laminated aluminium foil used in the manufacture of certain metallic yarn;

(v) revokes the provision for the allowance of drawback of import duty on locust bean kernel flour manufactured from imported locust bean kernels; and

(vi) revokes the existing fixed rates of drawback of import duty for certain exported garments manufactured from imported silk and/or man-made fibre fabric and provides for drawback to be related to the duty paid on the imported goods actually used in the manufacture of the exported goods.