1968 No. 481

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1968

Made - - - -	*25th March* 1968
Laid before the House of Commons - -	*29th March* 1968
Coming into Operation -	*4th April* 1968

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. 6) Order 1966(c) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) shall be amended in accordance with the following provisions of this Article.

(2) In the entry relating to foodstuffs, canned or bottled, the rate of drawback specified in column 3 (being a rate inserted by paragraph 3 of the Schedule to the Import Duty Drawbacks (No. 4) Order 1967(d)) shall be omitted.

(3) The entry relating to printed drip mats shall be omitted.

(4) In the entry relating to quebracho extract and blends thereof (being an entry inserted by paragraph 7 of the Schedule to the said Order of 1967), the following shall be inserted in column 1, at the end of paragraph 3—

" (G) sulphite cellulose, in which the content by weight of insoluble quebracho extract is 50 per cent."

2. In consequence of the amendments made by paragraphs (2) and (3) of Article 1 above—

(*a*) paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended by omitting the words " Foodstuffs " and " Printed drip mats ", and

(*b*) paragraph 3 of the Schedule to the said Order of 1967 is hereby revoked.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1968.

(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 4th April 1968.

E. Alan Fitch,
Harry Gourlay,
Two of the Lords Commissioners of Her Majesty's Treasury.

25th March 1968.

(a) 1958 c. 6.
(b) 1965 c. 25.
(c) S.I. 1966/921 (1966 II, p. 2207).
(d) S.I. 1967/651 (1967 I, p. 2045).
(e) 1889 c. 63.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order—

(i) revokes the existing fixed rate of drawback of import duty for canned or bottled foodstuffs and provides for drawback to be related to the duty paid on the imported tomato purée actually used in the manufacture of the exported goods;

(ii) revokes the provision for the allowance of drawback of import duty on printed drip mats manufactured from imported wood pulp board; and

(iii) extends the scope of the existing provisions for the drawback of import duty in respect of blends of quebracho extract manufactured from imported quebracho extract.