STATUTORY INSTRUMENTS

1970 No. 464

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 3) Order 1970

Made - - - -	20*th March* 1970
Laid before the House of Commons - -	26*th March* 1970
Coming into Operation -	2*nd April* 1970

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 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.—(1) This Order may be cited as the Import Duty Drawbacks (No. 3) Order 1970.

(2) The Interpretation Act 1889(**b**) 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 2nd April 1970.

Iron and Steel

2. In Schedule 1 to the Import Duty Drawbacks (No. 10) Order 1968(**c**) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them), in the entry relating to heading 73.40 of the Customs Tariff 1959 (miscellaneous articles of iron or steel), in column 2, there shall be omitted—

(*a*) paragraphs (*d*) and (*e*) (cigarette boxes and tobacco boxes, and certain cigarette cases); and

(*b*) the words from " but not allowable " to " or get-up of the goods ";

and paragraphs (*f*) to (*h*) in that column shall become paragraphs (*d*) to (*f*).

Products containing sugar

3.—(1) In Schedule 2 to the said Order of 1968 (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles), the entries relating to—

biscuits, etc.;

chocolate;

cocoa powder, sweetened, and drinking chocolate (paragraph 5 of the entry relating to cocoa);

fruit, fruit peel, etc.;

soft drinks, etc.;

(a) 1958 c. 6. (b) 1889 c. 63. (c) S.I. 1968/1881 (1968 III, p. 4969).

sugar confectionery, not containing cocoa; and
vegetables with added sugar, bottled or canned,

shall be amended, in accordance with the following paragraph, in respect of the drawback of duty on sugar.

(2) In each of the said entries, wherever there appear in column 2 words beginning " Sugar " and ending " of a polarisation exceeding 99° ", with rates of drawback specified in column 3 by reference to weight of sugar, or anhydrous invert sugar, there shall be substituted in columns 2 and 3 the words and rates set out in the Schedule to this Order.

(3) In Schedule 2 to the said Order of 1968, after the entry for " Combing oil " there shall be inserted a new entry for " Condensed milk " with those words in column 1 and, in columns 2 and 3, the words and rates set out in the Schedule to this Order.

Electrosensitive recording paper

4. In Schedule 2 to the said Order of 1968, in the entry relating to electrosensitive recording paper, for the words in column 3 there shall be substituted—

" A rate for each complete 100 ft. of the exported paper calculated as follows:—

Where the width of the paper—

does not exceed 9 ins., 4·74d.,

exceeds 9 ins., but does not exceed 11 ins., 6·60d.,

exceeds 11 ins., but does not exceed 18 ins., 7·32d.,

exceeds 18 ins., 11·76d".

Metallic yarn

5. In Schedule 2 to the said Order of 1968, the entry for " Yarn, metallic " shall be omitted and accordingly those words shall be omitted from Schedule 3 to the Order.

Joseph Harper,
Walter Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

20th March 1970

SCHEDULE

NEW SPECIFICATION OF IMPORTED SUGAR QUALIFYING FOR DRAWBACK, AND NEW RATES OF DRAWBACK

Imported Goods	*Rate of Drawback*
Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	(*a*) Where the duty paid was at the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) 6s. 10·8d. per cwt. of sugar, (ii) 6s. 6·9d. per cwt. of anhydrous invert sugar. (*b*) Where the duty paid was at less than the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation exceeding 98°— (i) 4s. 3½d. per cwt. of sugar, (ii) 4s. 0·9d. per cwt. of anhydrous invert sugar. (*c*) Where the duty paid was at less that the highest rate and the sugar used in the manufacture of the exported goods was of a polarisation not exceeding 98°, a rate per cwt. of sugar equal to the full rate of duty chargeable on the importation into the United Kingdom of sugar of the like polarisation and 100/105ths of that rate per cwt. of anhydrous invert sugar.
Beet sugar and cane sugar, solid, qualifying for Commonwealth preference, of a polarisation exceeding 99°.	(*a*) 1s. 0·8d. per cwt. of sugar. (*b*) 1s. 0·19d. per cwt. of anhydrous invert sugar.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order—

(1) revokes the provisions for drawback of import duty on the exportation of cigarette boxes, tobacco boxes and cigarette cases of iron or steel;

(2) extends the provisions for drawback of import duty on certain exported goods manufactured from imported sugar not qualifying for Commonwealth preference by removing the previous lower limit on the polarisation of the imported sugar;

(3) provides for the allowance of drawback of import duty on exported condensed milk manufactured from imported sugar;

(4) revises the rates of drawback of import duty on exported electrosensitive recording paper manufactured from certain imported paper; and

(5) revokes the provisions for drawback of import duty on exported metallic yarn manufactured from certain laminated aluminium foil.

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