STATUTORY INSTRUMENTS

1961 No. 702

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 4) Order, 1961

Made - - - -	12*th April*, 1961
Laid before the House of Commons	18*th April*, 1961
Coming into Operation	19*th April*, 1961

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections nine and thirteen of, and the Fifth Schedule 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. In the First Schedule to the Import Duty Drawbacks Order, 1958(b), (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them), in the entry relating to Tariff heading 82.11 (razors and razor blades), after the words "safety razors" there shall be inserted the words "and for blades and heads, and base metal parts of blades and heads, for electric shavers".

2.—(1) The said Order of 1958 shall have effect as if in the Second Schedule thereto (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) there were inserted the entry set out in Part I of the Schedule to this Order.

(2) The said Order of 1958 shall be further amended as follows:—

(*a*) at the end of paragraph (3) of Article 2 there shall be inserted the following paragraph:—

"(3A) Drawback under any provision in the Second Schedule to this Order which specifies a date in the first column shall only be allowed as respects exportations on or before that date.";

(*b*) in paragraph (5) of Article 2 for the words from "under" onwards there shall be substituted the words "under the entry in the Second Schedule relating to man-made fibres, silk, and manufactures of man-made fibres or silk."; and

(*c*) the provisions contained in Part II of the Schedule to this Order shall be substituted for the provisions contained in the Third Schedule to the said Order of 1958, as amended by the Import Duty Drawbacks (No. 8) Order, 1960(c).

(3) In accordance with the foregoing provisions of this Article, the following are revoked, that is to say—

in the said Order of 1960, paragraph (3) of Article 2 and Parts II and III of the Second Schedule; and

in the Import Duty Drawbacks (No. 9) Order, 1960(d), Article 1 and the Schedule.

(a) 6 & 7 Eliz. 2. c. 6.
(b) S.I. 1958/1122 (1958 I, p. 845).
(c) S.I. 1960/1075 (1960 I, p. 981).
(d) S.I. 1960/1220 (1960 I, p. 988).

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 4) Order, 1961.

(2) The Interpretation Act, 1889(a), 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 the nineteenth day of April, nineteen hundred and sixty-one.

Dated this twelfth day of April, 1961.

David Gibson-Watt,
W. S. I. Whitelaw,

Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

PART I

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported Goods	Imported Articles	Rate of Drawback
Man-made fibres, silk, and manufactures of man-made fibres or silk (*as to this entry, see Schedule* 3):		
1. Neckties, bow-ties and cravats (until 30th June, 1962).	Woven fabric of heading 50.09, 50.10 or 51.04.	A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows: where that amount was more than 1s. 6d. but not more than 2s. 6d., a rate of 2s. 2·4d.; where that amount was more than 2s. 6d. but not more than 3s. 6d., a rate of 3s. 3·6d.; where that amount was more than 3s. 6d., a rate equal to 3s. 3·6d. for the first 3s. 6d. of that amount, plus 1s. 1·2d. for each additional 1s. or part of 1s. of that amount.
2. Men's shirts (until 30th June, 1962).	Woven fabric of spun silk.	A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 4s. 0d. but less than 4s. 6d., a rate of 4s. 8d.;

(a) 52 & 53 Vict. c. 63.

Exported Goods	Imported Articles	Rate of Drawback
		where that amount was not less than 4s. 6d. but less than 5s. 0d., a rate of 5s. 3d.; where that amount was 5s. 0d. or more, a rate equal to 5s. 10d. for the first 5s. 0d. of that amount, plus 7d. for each additional complete 6d. of that amount.
3. The following manufactures containing cuprammonium yarn:—		
(A) Woven ribbons, woven labels and similar woven goods, whether in the piece or not; woven fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 8d. but less than 10d., a rate of 8d.; where that amount was not less than 10d. but less than 1s. 0d., a rate of 10d.; where that amount was 1s. 0d. or more, a rate equal to 1s. 0d. for the first 1s. 0d. of that amount plus 2d. for each additional complete 2d. of that amount.
(B) Warp knitted fabric, whether on a base or not.	Spun yarn of cuprammonium fibres or of cuprammonium fibres and wool.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 8d. but less than 10d., a rate of 8d.; where that amount was not less than 10d. but less than 1s. 0d., a rate of 10d.; where that amount was 1s. 0d. or more, a rate equal to 1s. 0d. for the first 1s. 0d. of that amount plus 2d. for each additional complete 2d. of that amount.

Exported Goods	Imported Articles	Rate of Drawback
(C) Brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 1s. 0d. but less than 1s. 2d., a rate of 1s. 1·2d.; where that amount was not less than 1s. 2d. but less than 1s. 4d., a rate of 1s. 3·4d.; where that amount was 1s. 4d. or more, a rate equal to 1s. 5·6d. for the first 1s. 4d. of that amount plus 2·2d. for each additional complete 2d. of that amount.
(D) Warp knitted fabric other than brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 1s. 0d. but less than 1s. 2d., a rate of 1s. 0d.; where that amount was not less than 1s. 2d. but less than 1s. 4d., a rate of 1s. 2d.; where that amount was 1s. 4d. or more, a rate equal to 1s. 4d. for the first 1s. 4d. of that amount plus 2d. for each additional complete 2d. of that amount.
4. The following manufactures of continuous filament viscose tow:— (A) The following discontinuous filament yarns:— (i) Single yarn having a cotton count of not less than 20 and not more than 120, and a spinning twist factor of not more than 6; (ii) Double yarn consisting of yarns each having a cotton count	Continuous filament viscose tow of the Lilienfeld type of a denier of not less than 1600 and not more than 5000, and such that each of its constituent filaments is of a denier of less than 0·75.	1s. 11d. per lb. of yarn.

Exported Goods	Imported Articles	Rate of Drawback
of not less than 20 and not more than 140 and a spinning twist factor of not more than 6. (B) Woven fabric made wholly or partly from yarn falling within sub-paragraph (A) of this paragraph.		
5. The following manufactures of silk:—		
(A) Yarn	Raw silk, or waste (excluding noils).	(i) 1s. 0d. per lb. of thrown yarn, not wholly discharged. (ii) 1s. 3d. per lb. of yarn, wholly discharged.
(B) Fabric, other than Eastern fabric.	Raw silk, or waste (excluding noils).	(i) 1s. 2d. per lb. of yarn, not wholly discharged. (ii) 1s. 9d. per lb. of yarn, wholly discharged.
(C) Made-up articles.	Raw silk, or waste (excluding noils).	(i) 1s. 3d. per lb. of yarn wholly discharged, not made into fabric. (ii) 1s. 2d. per lb. of yarn, not wholly discharged, made into fabric. (iii) 1s. 10d. per lb. of yarn, wholly discharged, made into fabric.
6. Single or multiple yarn.	Dyed staple fibre manufactured from a co-polymerisation product of vinyl chloride and acrylonitrile.	9½d. per lb. of fibre.
7. The following garments:— (A) Men's jackets, trousers, waistcoats and shorts; (B) Women's trousers, shorts and skirts.	Silk fabric, being fabric— (*a*) woven wholly from spun yarns of mulberry silk; (*b*) of plain weave, showing a slub effect in both warp and weft directions; (*c*) free from metallic weighting; (*d*) weighing not less than 5½ oz. and not more than 7 oz. per square yard; and (*e*) on which the duty paid per lb. amounted to not less than 5s. 0d.	2d. per lb. of fabric for each complete 2d. per lb. of the duty paid on it.

Exported Goods	Imported Articles	Rate of Drawback
8. Women's and girls' garments, the following:— (A)Dresses(whether lined or not). (B) Jackets, unlined. (C) Skirts, unlined and not falling within paragraph 7 of this entry. (D) Two-piece ensembles consisting of a dress and jacket (whether lined or not).	Fabric, containing silk or man-made fibres or both, on which the duty paid amounted to more than 1s. 6d. per lb.	A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows:— where that amount was not more than 2s. 6d., a rate of 2s. 1d.; where that amount was more than 2s. 6d., a rate equal to 2s. 1d. for the first 2s. 6d. of that amount plus 1s. 0½d. for each additional 1s. 0d. or part of 1s. 0d. of that amount.

PART II

PROVISIONS TO BE SUBSTITUTED IN THIRD SCHEDULE TO IMPORT DUTY DRAWBACKS ORDER, 1958

SPECIAL PROVISIONS AS TO MAN-MADE FIBRES AND SILK DRAWBACK

1. The provisions of this Schedule shall have effect in relation to drawback under the entry in the Second Schedule to this Order relating to man-made fibres, silk, and manufactures of man-made fibres or silk (in this Schedule referred to as " the said entry ").

2.—(1) In the said entry and this paragraph, except in so far as the context otherwise requires—

(*a*) any reference to yarn having a cotton count of a particular number is a reference to yarn of which that number of hanks each containing 840 yards of yarn weighs 1 lb.;

(*b*) any reference to the spinning twist factor of any yarn is a reference to the number arrived at by dividing by the square root of the number of the cotton count of that yarn the number of turns imparted to one inch of that yarn in spinning it;

(*c*) any reference to tow or a filament of a denier of a particular number is a reference to tow or, as the case may be, a filament of which 9000 metres weigh that number of grammes;

(*d*) references to headings are references to headings of the Customs Tariff, 1959;

(*e*) references to silk do not include noil yarn or noil yarn doubled or twisted with other yarn.

(2) In paragraph 5 of the said entry—

(*a*) " discharged ", in relation to any yarn, means that the gum has been removed therefrom;

(*b*) " fabric ", " waste " and " yarn " mean fabric, waste and yarn wholly or partly of silk;

(*c*) " Eastern fabric " means a silk fabric of any of the varieties known as shantung, ninghai, nanshan, honan, antung and habutai.

3. Any loading or dressing taken into account in determining the weight of any man-made fibres or silk for the purpose of charging duty shall be treated for the purposes of drawback under the said entry as part of those fibres or, as the case may be, that silk.

4. The rates of drawback specified in paragraph 5 of the said entry for any quantity of yarn shall apply only where the yarn is 100 per cent. of silk; and where the yarn contains a less percentage (by weight) of silk, the rate of drawback shall be the corresponding percentage of the specified rate.

5. The provision made in sub-paragraph (2) of paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958, for a reduced rate of drawback in the case of imported articles charged with duty at a preferential rate shall not apply to drawback under paragraph 1, 2, 3, 5, 7 or 8 of the said entry.

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of import duty on the exportation of—

(*a*) blades and heads, and base metal parts of blades and heads, for electric shavers;

(*b*) certain men's and women's garments made from specified imported silk fabric;

(*c*) certain women's and girls' garments made from fabric of silk or man-made fibres or both;

and consolidates the existing provisions relating to drawback on silk, man-made fibres, and manufactures of silk or man-made fibres.