STATUTORY INSTRUMENTS

1964 No. 749

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 4) Order 1964

Made - - - -	*25th May* 1964
Laid before the House of Commons - -	*29th May* 1964
Coming into Operation	*3rd June* 1964

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 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 1 to the Import Duty Drawbacks (Consolidation) Order 1962(**b**) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them) shall be amended as follows.

(2) After the entry relating to headings 02.01 and 02.06, there shall be inserted, before the cross-heading "Vegetable products", the following entry:—

"04.06 (natural honey). Allowable for blended honey."

(3) In column 2 of the entry relating to headings 69.11 and 69.12, there shall be inserted at the end "and (*c*) for porcelain bottles which on exportation are incorporated in perfume atomisers or sprays".

(4) In column 2 of the entry relating to heading 70.13, there shall be inserted at the end of paragraph (*c*) "(*d*) for glass bottles which on exportation are incorporated in perfume atomisers or sprays".

2.—(1) Schedule 2 to the said Order of 1962 (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) shall be amended as follows.

(2) There shall be inserted the entries set out in the Schedule to this Order, the first two of which are in lieu of the entry relating to almonds and goods made with almonds or hazelnuts, which entry shall accordingly be omitted.

(3) In the entry relating to apricot kernel products, in column 3, for "£1 6s. 9d." (the rate of drawback per cwt. of kernels) there shall be substituted "£1 10s. 3d.".

(4) In consequence of paragraph (2) above—

(*a*) paragraph 2 of Schedule 3 to the said Order of 1962 (which specifies the goods excepted from the requirement of paragraph 3(2)(*a*) of Schedule 5 to the Import Duties Act 1958 that rates of drawback in respect of duty on imported articles charged at a preferential rate are to be proportionately reduced) shall be amended by the insertion, immediately after "Adhesive tape,", of "Almonds,"; and

(**a**) 6 & 7 Eliz. 2. c. 6. (**b**) S.I. 1962/1685 (1962 II, p. 2040).

(*b*) the Import Duty Drawbacks (No. 9) Order 1962(a) (which amends the aforesaid entry relating to almonds and goods made with almonds or hazelnuts) is hereby revoked.

3.—(1) In Schedule 2 to the first-mentioned Order of 1962, the entry beginning " Tablecloths," (which ceases to have effect on 31st May 1964) shall be omitted.

(2) In consequence of paragraph (1) above and paragraph 2 of Schedule 1 to the Import Duty (Drawbacks) (No. 11) Order 1963(b), paragraph 2 of Schedule 3 to the said Order of 1962 shall be amended by the omission of " Tablecloths," and " Tubes,".

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 4) Order 1964.

(2) The Interpretation Act 1889(c) 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 3rd June 1964.

John Hill,
M. A. Hamilton,
Two of the Lords Commissioners of Her Majesty's Treasury.

25th May 1964.

SCHEDULE

Drawback on Exportation of Goods Produced or Manufactured from Imported Articles

Exported goods	*Imported goods*	*Rate of drawback*
Almonds and almond products, the following:—	Almonds, shelled but not further prepared.	
1 Blanched almonds, roasted and salted, or unsalted, and either whole, cut, broken (whether or not coloured and dried) or ground, but in any case not further prepared.		£2 12s. 10d. per cwt. of almonds.
2. Marzipan and other paste produced partly from almonds.		£2 9s. 10d. per cwt. of almonds.
3. Chocolate, chocolate confectionery and sugar confectionery:		
(*a*) containing almonds, either whole, cut, broken or ground, but not containing marzipan or other paste produced partly from almonds;		£2 12s. 10d. per cwt. of almonds.

(a) S.I. 1962/2124 (1962 III, p. 2523). (b) S.I. 1963/2012 (1963 III, p. 4259).
(c) 52 & 53 Vict. c. 63.

Exported goods	*Imported goods*	*Rate of drawback*
(*b*) containing marzipan or other paste produced partly from almonds.		£2 9s. 10d. per cwt. of almonds.
4. Preparations made with almonds for the manufacture of cakes or confectionery.		£2 9s. 10d. per cwt. of almonds.
Hazelnut products, the following:— 1. Paste produced partly from hazelnuts.	Hazelnuts, shelled but not further prepared.	£1 19s. 6d. per cwt. of hazelnuts.
2. Chocolate, chocolate confectionery and sugar confectionery, containing hazelnuts, either whole, cut, broken or ground, or containing paste produced partly from hazelnuts.		
Whey powder preparations, containing lactose but no substance other than whey powder, lactose or other sugar.	Whey powder (3rd June 1964).	5s. 5d. per cwt. of whey powder.

EXPLANATORY NOTE

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

This Order—

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

(*a*) imported honey exported as blended honey,

(*b*) imported porcelain and glass bottles which on exportation are incorporated in perfume atomisers or sprays,

(*c*) imported almonds used in the manufacture of preparations for making cakes or confectionery, and

(*d*) imported whey powders used in the manufacture of preparations of whey powder and certain other ingredients for export;

(ii) amends the present provision of drawback of import duty on imported almonds and hazelnuts by—

(*a*) reducing the rate of drawback of import duty on imported hazelnuts used in the manufacture of certain exported products,

(*b*) excluding drawback of import duty on imported almonds from the operation of paragraph 3(2)(*a*) of the Fifth Schedule to the Import Duties Act 1958;

(iii) increases the rate of drawback of import duty on certain imported apricot kernels used in the manufacture of apricot kernel products for export.