STATUTORY INSTRUMENTS

1968 No. 644

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 4) Order 1968

Made - - - -	*22nd April* 1968
Laid before the House of Commons	*26th April* 1968
Coming into Operation	*2nd May* 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 as follows—

(*a*) in the entry relating to fruit cakes and other goods made with dried fruit, the rates of drawback specified in column 3 shall be omitted;

(*b*) in the entry beginning " Linseed oil ", the rate of drawback specified in column 3 against paragraph 2 (being a rate inserted by paragraph 2(1)(*b*) of the Schedule to the Import Duty Drawbacks (No. 2) Order 1968(d)) shall be omitted;

(*c*) in the entry relating to sugar refined in the United Kingdom, there shall be added after paragraph (*b*) in column (1) (with no rate of drawback specified against it in column 3)—

" (*c*) in the form of fine white powder, not flavoured, containing not less than 8 per cent. and not more than 10 per cent. invert sugar ".

(2) In consequence of the amendment made by paragraph (1)(*b*) above, paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended by substituting for the words " Linseed oil (paragraphs 2 to 12 only) " the words " Linseed oil (paragraphs 3 to 12 only) ", and paragraph 2(1)(*b*) of the Schedule to the said Order of 1968 is hereby revoked.

(a) 1958 c. 6.
(b) 1965 c. 25.
(c) S.I. 1966/921 (1966 II, p. 2207).
(d) S.I. 1968/251 (1968 I, p. 763).

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 4) Order 1968.

(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 2nd May 1968.

B. K. O'Malley,
J. McCann,
Two of the Lords Commissioners of Her Majesty's Treasury.

22nd April 1968.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order—

(i) revokes the existing fixed rate of drawback of import duty for the following exported goods manufactured from the imported materials shown and provides for the drawback to be related to the duty paid on the quantity of imported materials actually used in their manufacture—

Exported goods	*Imported materials*
Fruit cakes, fruit puddings, biscuits and sweetmeat confectionery	Raisins, sultanas, currants and other dried grapes, and dried figs
Mincemeat, pickles, sauces and chutneys	Raisins, sultanas, currants and other dried grapes
Fig jam	Dried figs
Linseed oil, refined or heat treated or both; certain mixtures; adducts of linseed oil; and putty	Linseed oil

(ii) provides for the allowance of drawback of import duty on the exportation of a form of powdered sugar manufactured from imported sugar.

(a) 1889 c. 63.