STATUTORY INSTRUMENTS

1961 No. 1100

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 5) Order, 1961

Made - - - -	13*th June*, 1961
Laid before the House of Commons - -	16*th June*, 1961
Coming into Operation	1*st July*, 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.—(1) The Import Duty Drawbacks Order, 1958(b), 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 entries set out in the Schedule to this Order.

(2) At the end of the Fourth Schedule to the said Order of 1958 (which was inserted by the Import Duty Drawbacks (No. 7) Order, 1960(c), and specifies the goods which are excepted from the requirements of sub-paragraph (2) (*a*) of paragraph 3 of the Fifth Schedule 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) there shall be added—

"6 The entries in the Second Schedule to this Order under the heading beginning "Paper", the entries in the Schedule to the Import Duty Drawbacks (No. 3) Order, 1961(d), under the heading beginning "Leather", and the entries in the Schedule to the Import Duty Drawbacks (No. 5) Order, 1961."

2. In the Second Schedule to the said Order of 1958 the entry for "Doors, flush, faced with fibre hardboard" shall have effect as if the rate of drawback provided for by that entry were 2s. 7d. per 100 sq. ft. of fibre hardboard, instead of the 3s. 11d. provided for by the Import Duty Drawbacks (No. 10) Order, 1959(e).

3. In accordance with the foregoing provisions of this Order, the following are revoked, that is to say—

in the said Order of 1958, in the Second Schedule, the entry beginning "Boots, bootees" and under the heading beginning "Paper" the entries numbered 2 and 4;

in the Import Duty Drawbacks (No. 2) Order, 1958(f), in Part I of the Second Schedule, the entries beginning "Paper bags" and "Paper tape";

the Import Duty Drawbacks (No. 8) Order, 1959(g);

(a) 6 & 7 Eliz. 2. c. 6.
(b) S.I. 1958/1122 (1958 I, p. 845).
(c) S.I. 1960/907 (1960 I, p. 977).
(d) S.I. 1961/523 (Pt. I, p. 1174).
(e) S.I. 1959/1879 (1959 I, p. 921).
(f) S.I. 1958/2078 (1958 I, p. 870).
(g) S.I. 1959/1240 (1959 I, p. 919).

in the Import Duty Drawbacks (No. 10) Order, 1959, Article 2, paragraph (1) of Article 3, and paragraphs (1) and (2) of Article 4;

in the Import Duty Drawbacks (No. 7) Order, 1960, in the First Schedule, in paragraph 2 (of the Fourth Schedule to the said Order of 1958) the words "Boots, bootees", in paragraph 3 the words from "numbered" where first occurring to "entries" where second occurring, and the words "the entries numbered 1 to 4 under the heading beginning 'Paper'", and paragraph 4, and in the Second Schedule paragraphs 1, 4 and 5;

in the Import Duty Drawbacks (No. 9) Order, 1960(a), Article 2;

in the Import Duty Drawbacks (No. 3) Order, 1961, in the Schedule, under the heading beginning "Leather", the entries numbered 2 and 3.

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 5) Order, 1961.

(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 the first day of July, nineteen hundred and sixty-one.

Dated this thirteenth day of June, 1961.

John Hill,
Michael Hughes-Young,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM THE IMPORTED ARTICLES

Exported goods	Imported articles	Rate of drawback
Boots, bootees, shoes, slippers and sandals containing in the uppers (and not as linings, internal stiffening pieces, stitchings, fastenings or ornaments) leather of the following description, namely, dressed leather other than patent leather, and other than glacé kid	Leather of the description referred to in column 1, not imported in the form of shaped pieces for making into footwear:— (i) on which the duty paid amounted per square foot to more than 5d. (8th November, 1950);	A rate per square foot of dressed leather equal to 5·6d. for the first 5d. of the amount per square foot of the duty paid on it, plus 2·8d. for each additional 2d. or part of 2d. of that amount.

(a) S.I. 1960/1220 (1960 I, p. 988). (b) 52 & 53 Vict. c. 63.

Exported goods	Imported articles	Rate of drawback
being chrome tanned goatskin of smooth polished finish.	(ii) on which the duty paid amounted per square foot to more than 2d., but not more than 5d. (8th November, 1950);	A rate per square foot of dressed leather equal to 2·1d. for the first 2d. of the amount per square foot of the duty paid on it plus 1·4d. for each additional 1d. or part of 1d. of that amount.
	(iii) on which the duty paid amounted per square foot to more than 1½d., but not more than 2d. (1st July, 1960);	2·4d. per square foot of dressed leather.
	(iv) on which the duty paid amounted per square foot to more than 1d., but not more than 1½d. (1st July, 1961).	1¾d. per square foot of dressed leather.
Leather; saddlery and harness; travel goods, handbags and the like:		
1. Handbags ...	Dressed leather, other than patent leather, and other than glacé kid being chrome tanned goatskin of smooth polished finish:—	
	(i) on which the duty paid amounted per square foot to more than 5d. (16th April, 1951);	A rate per square foot of dressed leather equal to 5d. for the first 5d. of the amount per square foot of the duty paid on it, plus 2·5d. for each additional 2d. or part of 2d. of that amount.
	(ii) on which the duty paid amounted per square foot to more than 4d. but not more than 5d. (16th April, 1951);	5·6d. per square foot of dressed leather.
	(iii) on which the duty paid amounted per square foot to more than 3d., but not more than 4d. (16th April, 1951);	4·3d. per square foot of dressed leather.
	(iv) on which the duty paid amounted per square foot to more than 2d., but not more than 3d. (16th April, 1951);	3·1d. per square foot of dressed leather.
	(v) on which the duty paid amounted per square foot to more than 1½d., but not more than 2d. (1st July, 1960);	2·1d. per square foot of dressed leather.
	(vi) on which the duty paid amounted per square foot to more than 1d., but not more than 1½d. (1st July, 1961).	1½d. per square foot of dressed leather.

Exported goods	Imported articles	Rate of drawback
2. Saddlery and harness (including horse boots) and trunks, bags, wallets, pouches and other receptacles (whether fitted or not) other than handbags.	Dressed leather, other than patent leather, and other than glacé kid being chrome tanned goatskin of smooth polished finish:—	
	(i) on which the duty paid amounted per square foot to more than 5d. (16th April, 1951);	A rate per square foot of dressed leather equal to 4d. for the first 5d. of the amount per square foot of the duty paid on it, plus 2d. for each additional 2d. or part of 2d. of that amount.
	(ii) on which the duty paid amounted per square foot to more than 2d., but not more than 5d. (16th April, 1951);	A rate per square foot of dressed leather equal to 1½d. for the first 2d. of the amount per square foot of the duty paid on it, plus 1d. for each additional 1d. or part of a 1d. of that amount.
	(iii) on which the duty paid amounted per square foot to more than 1½d., but not more than 2d. (1st July, 1960);	1¾d. per square foot of dressed leather.
	(iv) on which the duty paid amounted per square foot to more than 1d., but not more than 1½d. (1st July, 1961).	1¼d. per square foot of dressed leather.
Toilet paper in rolls or packets.	Paper of any of the following descriptions: (i) Tissue paper or machine glazed paper of a weight when fully extended equivalent to not less than 19·5 grammes and not more than 24·5 grammes per square metre; (ii) Crepe paper of a weight when fully extended equivalent to not less than 24·5 grammes and not more than 39 grammes per square metre— on which the duty paid amounted per ton to not less than £6 (15th September, 1949, for no. (i); 15th March, 1952, for no. (ii)); on which the duty paid amounted per ton to less than £6, but not less than £4 (1st July, 1961).	A rate per ton of paper equal to 5s. 0d. for each complete 5s. 0d. of the amount per ton of the duty paid on it.

Exported goods	Imported articles	Rate of drawback
Paper bags, open-topped without flaps, or closed except for a single opening of the valve type.	Paper of any of the following descriptions, being paper of a weight when fully extended equivalent to not more than 220 grammes per square metre: (i) paper manufactured wholly of bleached or unbleached sulphate cellulose fibre; (ii) sulphite wrapping paper, machine glazed; (iii) greaseproof paper, bleached; (iv) greaseproof paper, unbleached; (v) glazed transparent paper– on which the duty paid amounted per ton to more than £7 7s. 6d. (9th May, 1949, for nos. (i) to (iii); 1st January, 1959, for nos. (iv) and (v)); on which the duty paid amounted per ton to more than £5 17s. 6d., but not more than £7 7s. 6d. (1st July, 1960); on which the duty paid amounted per ton to more than £5 2s. 6d. but not more than £5 17s. 6d. (1st July, 1961).	A rate per ton of paper equal to £5 for the first £5 2s. 6d. of the amount per ton of the duty paid on it, plus 5s. 0d. for each additional 5s. 0d. or part of 5s. 0d. of that amount.
Paper tape, adhesive, of a width not exceeding 6¼ ins. consisting of paper coated on one side with adhesive (until 31st July, 1961).	Creped paper, manufactured entirely of semi-bleached sulphate cellulose fibre, whether wet-strengthened or not, being paper which is imported in rolls of a width not less than 23 ins. and which is of a weight when fully extended equivalent to more than 24·5 grammes but not more than 98 grammes per square metre— on which the duty paid amounted per cwt. to more than 17s. 6d. (25th July, 1958); on which the duty paid amounted per cwt. to more than 13s. 6d., but not more than 17s. 6d. (1st July, 1960); on which the duty paid amounted per cwt. to more than 11s. 6d., but not more than 13s. 6d. (1st July, 1961).	A rate per cwt. of paper equal to 12s. 2·4d. for the first 11s. 6d. of the amount per cwt. of the duty paid on it, plus 1s. 1·2d. for each additional 1s. 0d. or part of 1s. 0d. of that amount.

EXPLANATORY NOTE

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

This Order makes the amendments to existing Import Duty Drawback Orders which are required in consequence of the reduced rates of duty applicable from 1st July, 1961, under the European Free Trade Association Convention; and reduces the rate of drawback of import duty on specified fibre hardboard used in the manufacture of exported flush doors.