STATUTORY INSTRUMENTS

1962 No. 848

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 5) Order 1962

Made - - - -	*24th April* 1962
Laid before the House of Commons - -	*27th April* 1962
Coming into Operation	*1st May* 1962

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) The Import Duty Drawbacks Order 1958(b) shall have effect as if in Schedule 2 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 Schedule 1 to this Order.

(2) In Schedule 4 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 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) after paragraph 4 there shall be inserted the following paragraph:—

"5. The entry in Schedule 1 to the Import Duty Drawbacks (No. 5) Order 1962 beginning with the words 'The following manufactures'".

2. In Schedule 2 to the said Order of 1958, paragraph 1 of the entry relating to fish (under which drawback of import duty may be allowed on the exportation of fish, canned, in soya bean oil produced or manufactured from soya beans) and the entry relating to soya bean oil (under which such drawback may be allowed on the exportation of soya bean oil so produced or manufactured) shall each have effect as if the rate of drawback provided for thereby were £3 12s. 6d., instead of £4 3s. 6d., per ton of soya bean oil.

3.—(1) In the said Schedule 2, as amended by the Import Duty Drawbacks (No. 2) Order 1961(d), the entry relating to sewing machine woodwork shall have effect as if the rates of drawback provided for thereby were those shown in column 2 of Schedule 2 to this Order instead of those shown in column 2 of Part III of Schedule 3 to the said Order of 1961 and again set out in column 3 of Schedule 2 to this Order.

(2) In accordance with the foregoing paragraph Article 2 of the said Order of 1961 and Part III of Schedule 3 to that Order are revoked.

(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. 1961/278 (1961 I, p. 477).

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 5) Order 1962.

(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 1st May 1962.

Michael Noble,
Francis F. Pearson,
Two of the Lords Commissioners of Her Majesty's Treasury.

24th April 1962.

SCHEDULE 1

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported goods	Imported articles	Rate of drawback
Pigment produced or manufactured from combined cadmium.	Cadmium metal.	11d. per lb. of combined cadmium.
The following manufactures of man-made fibres or of man-made fibres and wool:— (A) Waste, pulled or garnetted, whether or not carded, combed or cut to staple fibre lengths; (B) Yarn.	Textile fibre, in the form of waste, rags or scrap material, of man-made fibres or of man-made fibres and wool, not pulled, garnetted or further processed.	0·1d. per lb. of textile fibre for each complete 0·1d. per lb. of the duty paid on it.

SCHEDULE 2

SEWING MACHINE WOODWORK

Description of exported goods	New rate of drawback	Previous rate of drawback
(1) Enclosed cabinets	1s. 11·77d. per cabinet, for wood and timber and 1s. 10·89d. for veneer sheets.	3s. 2·93d. per cabinet, for wood and timber and 1s. 8·57d. for veneer sheets.

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

Description of exported goods	New rate of drawback	Previous rate of drawback
(2) Cabinet tables (including electric drive cabinet tables):		
(*a*) flat top, without drawers	7·01d. per table, for wood and timber, and 4·57d. for veneer sheets.	9·84d. per table for wood and timber, and 5·34d. for veneer sheets.
(*b*) flat top, with one or more drawers.	10d. per table, for wood and timber, and 6·81d. for veneer sheets.	11·73d. per table, for wood and timber, and 6·92d. for veneer sheets.
(*c*) with leaf cover and one or more drawers.	1s. 3·15d. per table, for wood and timber, and 1s. 3·26d. for veneer sheets.	1s. 7·14d. per table, for wood and timber, and 1s. 2·56d. for veneer sheets.
(3) Manufacturing tables with one or more drawers.	9·96d. per table, for wood and timber, and 7·91d. for veneer sheets.	11·16d. per table, for wood and timber, and 7·48d. for veneer sheets.
(4) Other tables:		
(*a*) plain, with one drawer...	5·49d. per table, for wood and timber, and 3·38d. for veneer sheets.	6·56d. per table, for wood and timber, and 3·17d. for veneer sheets.
(*b*) drop-leaf, with one or more drawers.	7·61d. per table, for wood and timber, and 4·84d. for veneer sheets.	9·02d. per table, for wood and timber, and 4·43d. for veneer sheets.
(5) Bases	1·77d. per base, for wood and timber, and 0·80d. for veneer sheets.	2·14d. per base, for wood and timber, and 0·83d. for veneer sheets.
(6) Covers	2·43d. per cover, for wood and timber, and 4·34d. for veneer sheets.	2·91d. per cover, for wood and timber, and 3·80d. for veneer sheets.
(7) Carrying cases	4·7d. per case, for wood and timber.	5·05d. per case, for wood and timber, and 1·21d. for veneer sheets.
(8) Stand legs	3·12d. per stand leg, for wood and timber.	3·31d. per stand leg, for wood and timber.
(9) Auxiliary tables	0·49d. per table, for wood and timber, and 0·49d. for veneer sheets.	0·59d. per table, for wood and timber, and 0·42d. for veneer sheets.

EXPLANATORY NOTE

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

This Order—

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

(*a*) imported cadmium metal used in the production of exported cadmium pigments;

(*b*) certain imported textile fibre waste used in the production of specified exported manufactures of man-made fibres or of man-made fibres and wool;

(2) reduces the rate of drawback of import duty on imported soya beans used in the production of certain exported soya bean oil and of exported fish canned in soya bean oil;

(3) varies the rates of drawback of import duty on certain imported square sawn wood and timber and wooden veneer sheets used in making exported sewing machine woodwork of specified types.