STATUTORY INSTRUMENTS

1968 No. 930

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 5) Order 1968

Made - - - -	17th *June* 1968
Laid before the House of Commons	21st *June* 1968
Coming into Operation	1*st July* 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. Schedule 1 to the Import Duty Drawbacks (No. 6) Order 1966(c) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them) shall be amended as provided by Schedule 1 to this Order.

2.—(1) Schedule 2 to the said Order of 1966 (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) shall be amended as provided by Schedule 2 to this Order.

(2) In consequence of those amendments, paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended by omitting the words "Casings for sausages" and "Glass", and Article 1(*a*) of the Import Duty Drawbacks (No. 7) Order 1966(d) is hereby revoked.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 5) Order 1968.

(2) The Interpretation Act 1889(e) 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 July 1968.

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

17th June 1968.

(a) 1958 c. 6. (b) 1965 c. 25. (c) S.I. 1966/921 (1966 II, p. 2207).
(d) S.I. 1966/1081 (1966 II, p. 2262). (e) 1889 c. 63.

SCHEDULE 1

AMENDMENTS OF SCHEDULE 1 TO NO. 6 ORDER OF 1966

Hops

1. The following entry shall be inserted after that relating to heading 12.03 of the Customs Tariff 1959:—

" 12.06 (hop cones and lupulin).	Allowable for hops, but only on their exportation in the packages in which they were imported."

Chemicals, inorganic and organic

2. The following entries shall be substituted for those relating to headings of Chapters 28 and 29 of the said Tariff:—

" 28.06 (hydrochloric acid and chlorosulphonic acid).	Allowable for hydrochloric acid of analytical reagent quality.
28.08 (sulphuric acid; oleum).	Allowable for sulphuric acid of analytical reagent quality.
28.09 (nitric acid; sulphonitric acids).	Allowable for nitric acid of analytical reagent quality.
28.10 and 28.11 (phosphorus pentoxide and phosphoric acids; arsenic trioxide and pentoxide, and acids of arsenic).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.12 (boric oxide and boric acid).	Allowable for boric oxide.
28.13 (other inorganic acids, and oxygen compounds of non-metals).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for hydrofluoric acid of analytical reagent quality.
28.14 and 28.15 (halogen compounds of non-metals; sulphides of non-metals, and phosphorus trisulphide).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.17 (sodium hydroxide, potassium hydroxide etc.).	Allowable for potassium hydroxide of pharmaceutical quality, for solid potassium hydroxide of a purity of not less than 88 per cent. and not more than 92 per cent., and for sodium peroxide.
28.18 (oxides, etc., of strontium barium or magnesium).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for magnesium oxide of pharmaceutical quality.
28.19 (zinc oxide and peroxide).	Allowable for zinc peroxide.
28.20 (aluminium oxide and hydroxide; artificial corundum).	Allowable for aluminium oxide of analytical reagent quality.
28.21 chromium oxides and hydroxides).	Not allowable for chromic oxide.
28.24 (cobalt oxides and hydroxides).	Allowable for cobalt hydroxides.
28.27 (lead oxides; red lead and orange lead).	Allowable for lead dioxide, and for lead monoxide of pharmaceutical quality.
28.28 (hydrazine and hydroxylamine, etc.).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, for germanium dioxide, and for cupric oxide of analytical reagent quality.

28.29 (fluorides, etc.).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over.
28.30 (chlorides and oxide chlorides).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including ammonium chloride not of pharmaceutical quality or calcium chloride not of pharmaceutical quality; (*b*) for the following chlorides if of analytical reagent quality—barium, ferric or ferrous, magnesium, manganous, and stannic or stannous.
28.32 (chlorates and perchlorates).	Not allowable— (*a*) for the following chlorates—ammonium, barium, potassium or sodium; (*b*) for the following perchlorates—ferrous, lead, lithium, magnesium, potassium or sodium.
28.33 and 28.34 (bromides, etc.; iodides, etc.).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.35 (sulphides; polysulphides).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including antimony pentasulphide, antimony trisulphide, cadmium sulphide, mercuric sulphide (red), or zinc sulphide; (*b*) for sodium sulphide of analytical reagent quality.
28.36 (dithionites; sulphoxylates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over.
28.37 (sulphites and thiosulphates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for sodium sulphite of analytical reagent quality.
28.38 (sulphates and persulphates).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including barium sulphate not of pharmaceutical quality, calcium sulphate or basic lead sulphate; (*b*) for the following sulphates if of pharmaceutical quality—aluminium ammonium, aluminium potassium, ferric or ferrous, magnesium, sodium and zinc; (*c*) for the following sulphates if of analytical reagent quality—aluminium, cupric or cuprous, manganic or manganous, potassium and sodium hydrogen.
28.39 (nitrites and nitrates).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including synthetic sodium nitrate; (*b*) for lead nitrate if of analytical reagent quality;

	(*c*) for sodium nitrite if of analytical reagent quality.
28.40 (phosphites, hypophosphites and phosphates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, for *di*ammonium hydrogen orthophosphate of analytical reagent quality, and for *di*sodium hydrogen orthophosphate of pharmaceutical quality.
28.41 (arsenites and arsenates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, and for sodium arsenate of analytical reagent quality.
28.42 (carbonates and percarbonates).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including barium carbonate not of analytical reagent quality, basic copper carbonates or basic lead carbonate; (*b*) for the following carbonates if of analytical reagent quality—barium, calcium, potassium and sodium; (c) for sodium hydrogen carbonate of pharmaceutical quality.
28.43 (cyanides and complex cyanides).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including ferric ferrocyanide or ferrous ferricyanide; (*b*) for the following if of analytical reagent quality—potassium cyanide and potassium ferrocyanide.
28.44 (fulminates, cyanates and thiocyanates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over.
28.45 (silicates).	Allowable for the following silicates—barium, cadmium, chromic or chromous, cobalt, cupric or cuprous, lead, magnesium, manganic or manganous, nickel, strontium and zinc.
28.46 (borates and perborates).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including hydrated *di*sodium tetraborate such that, if reduced to the dry anhydrous form, it would be of a purity not less than 99 per cent.
28.47 (salts of metallic acids).	Allowable— (*a*) for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including cobalt aluminate, cobalt zincate, lead chromate, basic lead chromate, lead titanate, zinc chromate or zinc tetroxychromate; (*b*) for potassium dichromate of analytical reagent quality.
28.48 (other salts, etc., of inorganic acids).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including ammonium cobalt phosphate.

28.49 to 28.52 (colloidal precious metals, etc.; fissile chemical elements and isotopes, etc.; compounds of thorium, uranium, etc.).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.55 to 28.57 (phosphides; carbides; hydrides, etc.).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over.
28.58 (other inorganic compounds).	Allowable for goods for which the rate of duty was an ad valorem rate of 12½ per cent. or over, but not including lead cyanamide.
All headings of Chapter 29 (organic chemicals).	Allowable— (*a*) for goods for which the rate of duty under the relevant heading was an ad valorem rate of 12½ per cent. or over, or the greater of such an ad valorem rate and a specific rate, but not including1,6-hexanolactam, emetine and its salts, nicotine or nicotine sulphate; (*b*) for amidopyrin, buta-1,2-diene and buta-1,3-diene; (*c*) for caffein and its salts; (*d*) for theobromine and its salts; (*e*) for the following if of analytical reagent quality—benzene, cupric or cuprous acetate and sodium acetate."

Medicaments

3. The following entry shall be substituted for that relating to heading 30.03 of the said Tariff:—

" 30.03 (medicaments).	Allowable for unmixed products which, if not put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes, would be classified in Chapter 28 or Chapter 29, and would be eligible for drawback."

Disinfectants, insecticides, etc.

4. The following entry shall be substituted for that relating to heading 38.11 of the said Tariff:—

" 38.11 (disinfectants, insecticides, etc.).	Allowable for unmixed products which, if not put up as mentioned in heading 38.11, would be classified in Chapter 28 or in Chapter 29, and would be eligible for drawback."

Textile articles

5. The following entries shall be substituted for those relating to headings 62.03 to 62.05 of the said Tariff:—

" 62.03 and 62.04 (sacks and bags of a kind used for the packing of goods; tarpaulins, sails, awnings, sunblinds, tents and camping goods).	Allowable for articles containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together; but not allowable on the exportation of goods incorporating the articles as, or as part of, the packing, container or get-up of the goods.
62.05 (miscellaneous made-up textile articles).	Allowable— (*a*) for articles containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together; (*b*) for boot, shoe, corset and similar laces."

Parachutes

6. The following entry shall be substituted for that relating to heading 88.04 of the said Tariff:—

" 88.04 (parachutes).	Allowable for goods of silk or man-made fibres."

Optical, photographic, measuring, etc. apparatus; medical and surgical apparatus

7. The following entries shall be substituted for those relating to heading 90.07 to 90.19 of the said Tariff:—

" 90.07 (photographic cameras; photographic flash light apparatus).	Allowable for photographic cameras.
90.08 (cinematographic cameras, projectors, sound recorders and sound reproducers).	Not allowable for tripods and other stands for articles of heading 90.08, or for pistol grips for cameras of that heading.
90.09 (image projectors; photographic enlargers and reducers).	Not allowable for tripods and other stands for image projectors.
90.10 (miscellaneous photographic and cinematographic equipment and apparatus).	Allowable— (*a*) for cinematographic editing machines incorporating means of projection; (*b*) for cinematographic enlargers and reducers (optical printers); (*c*) for re-recorders; (*d*) for other optical projection apparatus; (*e*) for film viewing magnifiers; (*f*) for photo-copying machines (being non-optical) of direct contact or transfer type (other than dyeline type) with semi-dry developing system.
90.11 and 90.12 (microscopes and diffraction apparatus, electron and proton, and compound optical microscopes).	—
90.13 (miscellaneous optical appliances and instruments).	Not allowable for spotlights (non-focusing) or searchlights.
90.14 (surveying, navigational, meteorological and similar instruments).	Allowable— (*a*) for instruments incorporating optical elements, but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function; (*b*) for the following surveying (including photogrammetrical surveying) and hydrographic instruments—clinometers, hypsometers, co-ordinatographs, cross staff heads, and plane tables; (*c*) for the following navigational instruments —accelerometers, altimeters, and horizons (artificial), gyroscopic type; (*d*) for the following geophysical instruments— magnetometers, seismographs and variometers; (*e*) for compasses
90.15 (balances of a sensitivity of 5 centigrams or better).	—

90.16 (drawing, marking-out and mathematical calculating instruments; measuring or checking instruments, appliances and machines; profile projectors).	Allowable— (*a*) for instruments, appliances and machines incorporating optical elements, but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function; (*b*) for the following other instruments, appliances and machines— (i) calculating cylinders, dials and rules, isographs, half sets, compasses (including beam compasses), dividers (including proportional dividers), bows, spring bows, ruling pens, pantographs and eidographs, and slide rules; (ii) chronographs (barrel), clinometers, coordinatographs, dividing machines and engines (linear and circular), engine indicators, harmonic analysers (planimeter type), integraphs, integrators (planimeter type), opisometers, planimeters, and spherometers; (iii) curves, drafting machines, parallel rules, protractors, precision squares, set squares, and T squares, scribing blocks of precision or surface gauges, straight edges and surface plates; (iv) gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms; (v) tape measures in ornamental containers with a spring-operated rewind device.
90.17 (medical etc., instruments and appliances).	Allowable— (*a*) for instruments and appliances incorporating optical elements, but not including mouth mirrors not optically worked, or instruments or appliances in which the optical element is for viewing a scale or some other subsidiary function; (*b*) for cardiographs; (*c*) for optometers; (*d*) for myographs; (*e*) for glass barrelled hypodermic syringes.
90.19 (orthopaedic appliances, etc.; artificial parts of the body; deaf aids, etc.)	Allowable— (*a*) for artificial human eyes of glass; (*b*) for the following articles incorporated on their exportation in complete deaf aids, that is to say— (i) chassis with a cylindrical drum volume control not exceeding 12 mm. in diameter and 4 mm. in thickness mounted thereon, (ii) earphones of approximately cylindrical shape, not exceeding 18 mm. in diameter and 8 mm. in thickness, or of approximately rectangular shape with a maximum dimension not exceeding 16 mm., the measurement being made (in any case) exclusive of earmould nipples and of leads."

SCHEDULE 2

AMENDMENTS OF SCHEDULE 2 TO NO. 6 ORDER OF 1966

1. There shall be omitted the following rates of drawback:—

(*a*) those specified in column 3 of the entry relating to chocolate against items (A) and (B) of paragraph 1 and items (A) and (B) of paragraph 2;

(*b*) those specified in column 3 of the entry relating to casings for sausages and prepared meats;

(*c*) that specified in column 3 of the entry relating to cinematograph film;

(*d*) those specified in column 3 of the entry relating to cocoa against paragraphs 1 to 4;

(*e*) those specified in column 3 of the entries relating to coffee, to glass, laminated, and to whey powder preparations.

EXPLANATORY NOTE

(*This Note is not part of the Order*)

This Order—

(1) revises the definitions of certain goods eligible for drawback of import duty so as to maintain their eligibility, following changes in their liability to import duty under the Kennedy Round Tariff reductions which would otherwise affect entitlement to drawback;

(2) revises the definitions of certain textile articles eligible for drawback of import duty, so as to correspond with a modified basis of determining their liability to import duty;

(3) provides for the allowance of drawback of import duty on hops when exported in the packages in which they were imported; and

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

Exported goods	*Imported materials*
Casings for sausages and prepared meats	Tubing of poly(vinyl chloride), regenerated cellulose or impregnated or coated vegetable fibre paper.
Cinematograph film, exposed	Unexposed film.
Cocoa and chocolate and products and manufactures thereof.	Cocoa beans, cocoa butter and cocoa paste.
Coffee beans and ground coffee, roasted, and soluble coffee powder.	Coffee beans.
Laminated glass	Poly(vinyl butyral) sheet.
Whey powder products	Whey powder.