STATUTORY INSTRUMENTS

1970 No. 1818

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 6) Order 1970

Made - - - -	*7th December* 1970
Laid before the House of Commons	*11th December* 1970
Coming into Operation	*1st January* 1971

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 Secretary of State hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duty Drawbacks (No. 6) Order 1970.

(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) In this Order "the principal Order" means the Import Duty Drawbacks (No. 10) Order 1968(**d**).

(4) This Order shall come into operation on 1st January 1971.

2. In Schedule 1 to the principal Order (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them), in each of the following entries, in column 2, for the words "on or after 1st January 1971" (which were substituted by the Import Duty Drawbacks (No. 4) Order 1970(**e**) there shall be substituted the words "on or after 1st January 1972"—

(*a*) the entry relating to headings 69.11, 69.12 and 69.13 of the Customs Tariff 1959 (tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or other pottery; certain ornaments and furniture of ceramic);

(*b*) the entry relating to heading 70.13 (glassware of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or similar uses); and

(*c*) the entry relating to heading 70.14 (illuminating glassware, signalling glassware and optical elements of glass).

3.—(1) In Schedule 2 to the principal Order (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) there shall be omitted all three columns of any entry, column 1 of which (exported goods) is specified in Schedule 1 to this Order (being entries in the case of which duty is no longer chargeable on the imported goods concerned).

(**a**) 1958 c. 6. (**b**) 1965 c. 25. (**c**) 1889 c. 63.
(**d**) S.I. 1968/1881 (1968 III, p. 4969). (**e**) S.I. 1970/771 (1970 II, p. 2422).

(2) In Schedule 2 to the principal Order, in the entry headed "Chocolate", in each of paragraphs 1 and 2 there shall be omitted from column 2 the words—

"(A) Raw cocoa beans, whole or broken, and cocoa paste," and

"(B) Cocoa butter (fat or oil)",

being imported goods in respect of which duty is no longer chargeable; and accordingly the corresponding portion of column 3 of the entry shall be deleted in each case.

(3) In Schedule 2 to the principal Order, in each of the following entries—

(*a*) chocolate confectionery, sugar confectionery containing cocoa and chocolate biscuits, and

(*b*) sugar confectionery not containing cocoa,

in the headings in column 2 beginning respectively "(E)" and "(C)" there shall be omitted the words "peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved" and the words "menthol, not synthetic" (being imported goods in respect of which duty is no longer chargeable).

4.—(1) In column 3 of paragraph (*a*) of the entry in Schedule 2 to the principal Order beginning "Sugar, refined in the United Kingdom" and in column 2 of the Schedule to the Import Duty Drawbacks (No. 3) Order 1970(**a**) (which specified new rates of drawback on sugar in respect of various other entries in Schedule 2 to the principal Order) for any rate of duty specified in column 1 of Schedule 2 to this Order there shall be substituted—

(*a*) with respect to the period beginning when this Order comes into operation and ending at the end of 14th February 1971 (the day before the appointed day for the purposes of the Decimal Currency Act 1969(**b**)), the rate specified in the corresponding entry in column 2 of that Schedule; and

(*b*) with respect to any time after the end of that period, the rate specified in the corresponding entry in column 3 of that Schedule.

(2) In column 3 of paragraph (*b*) of the entry beginning "Sugar, refined in the United Kingdom" referred to in paragraph (1) above, and in paragraph (*c*) of the first entry in the Schedule to the Order of 1970 referred to in that paragraph, for the words "per cwt.", in each place where they occur, there shall be substituted the words "per ton".

5.—(1) Subject to paragraph (2) below, in Schedule 2 to the principal Order, as amended by the Import Duty Drawbacks (No. 3) Order 1970,—

(*a*) in column 3 of the entry relating to electrosensitive recording paper rolls of a width exceeding 8 ins., for the rates 4·74d., 6·60d., 7·32d. and 11·76d. there shall be substituted respectively the rates 4·80d., 5·76d, 6·72d. and 10·56d.; and

(*b*) in column 3 of the entry relating to oat products, for the words "4s. 7d. per cwt." there shall be substituted the words "4s. 6d. per cwt.".

(2) On and after 15th February 1971, Schedule 2 to the principal Order, as amended by paragraph (1) above and by the Import Duty Drawbacks (No. 2) Order 1970(**c**), the Import Duty Drawbacks (No. 4) Order 1970(**d**) and the Import Duty Drawbacks (No. 5) Order 1970(**e**), shall be amended by substituting, in column 3 of the entry relating to exported goods of a

(**a**) S.I. 1970/464 (1970 I, p. 1556). (**b**) 1969 c. 19.
(**c**) S.I. 1970/270 (1970 I, p. 1021). (**d**) S.I. 1970/771 (1970 II, p. 2422).
(**e**) S.I. 1970/1259 (1970 II, p. 4105).

description specified in column 1 of Schedule 3 to this Order, for the rate of duty specified in relation to those goods in column 2 of that Schedule (being the rate applicable immediately after this Order comes into operation) the rate specified in relation to those goods in column 3 of that Schedule (being the decimal equivalent of the rate specified in column 2).

6. In Schedule 2 to the principal Order, in column 2 of the entry relating to exported goods of a description beginning with words specified in column 1 of Schedule 4 to this Order there shall be omitted the words specified in relation to those goods in column 2 of the said Schedule 4, being words which restrict drawback to cases where a minimum duty has been paid on the imported goods concerned.

7.—(1) In Schedule 2 to the principal Order, in the entry relating to packing cases of fibreboard, corrugated or solid—

(*a*) in column 2 the words " on which the duty paid amounted to more than £1 per ton " shall be omitted ; and

(*b*) the rate of drawback specified in column 3 shall also be omitted.

(2) In Schedule 3 to the principal Order (goods excluded from operation of the Import Duties Act 1958, Schedule 5, paragraph 3(2)(*a*)) the words " Packing-cases of fibreboard " shall be omitted.

SCHEDULE 1

ENTRIES TO BE OMITTED FROM SCHEDULE 2 TO THE PRINCIPAL ORDER

1. In the entry headed " Cocoa ", the paragraphs numbered 1, 2, 3 and 4.
2. The whole of the entry beginning " Hazelnut products, the following ".
3. The entry " Leather, dressed, in complete skins ".
4. The whole of the entry headed " Soya bean oil and other goods made from soya beans ".

SCHEDULE 2

REVISED RATES OF DRAWBACK OF DUTY ON SUGAR

Present rate	Until end of 14th February 1971	Thereafter
6s. 10·8d. per cwt. of sugar.	£6 18s. 0d. per ton of sugar.	£6·9000 per ton of sugar.
6s. 6·9d. per cwt. of anhydrous invert sugar.	£6 11s. 6d. per ton of anhydrous invert sugar.	£6·5750 per ton of anhydrous invert sugar.
4s. 3¼d. per cwt. of sugar.	£4 5s. 6·72d. per ton of sugar.	£4·2780 per ton of sugar.
4s. 0·9d. per cwt. of anhydrous invert sugar.	£4 1s. 6d. per ton of anhydrous invert sugar.	£4·0750 per ton of anhydrous invert sugar.
1s. 0·8d. per cwt. of sugar.	£1 1s. 3·96d. per ton of sugar.	£1·0665 per ton of sugar.
1s. 0·19d. per cwt. of anhydrous invert sugar.	£1 0s. 3·72d. per ton of anhydrous invert sugar.	£1·0155 per ton of anhydrous invert sugar.

SCHEDULE 3

RATES OF DRAWBACK APPLICABLE ON AND AFTER 15TH FEBRUARY 1971

Description of exported goods	*Rate of drawback when this order comes into operation*	*Rate of drawback on and after 15th February 1971*
Animal black (other than ivory black and spent animal black).	£2 13s. 0d. per ton.	£2·6500 per ton.
Apricot kernel products	£1 3s. 0d. per cwt.	£1·1500 per cwt.
Cod, dried and salted	£4 2s. 0d. per ton.	£4·1000 per ton.
Electrosensitive recording paper rolls of a width exceeding 8 ins.	4·80d. 5·76d. 6·72d. 10·56d.	£0·0200. £0·0240. £0·0280. £0·0440.
Linseed oil, and goods made with linseed oil (other than printers' inks):		
1. Linseed oil, and mixtures consisting of linseed oil and driers.	£14 13s. 0d. per ton.	£14·6500 per ton.
3. Linseed oil fatty acids (being the acids obtained by hydrolysis of linseed oil).	£15 6s. 6d. per ton.	£15·3250 per ton.
4. Linoleum, not printed manufactured on a base of jute canvas, cotton or spun rayon cotton.	£3 12s. 6d. per ton.	£3·6250 per ton.
5. Linoleum, not printed, manufactured on a base of bitumenised felt.	£2 3s. 6d. per ton.	£2·1750 per ton.
6. Cork carpets; unpigmented linoleum composition manufactured on a base of flannelette.	£3 10s. 6d. per ton.	£3·5250 per ton.
7. Felt base	7s. 6d. per ton.	£0·3750 per ton.
8. Blocks, tiles and similar articles, of a kind used for floors, walls or staircases, consisting mainly (by weight) of cement, lime and plaster, and impregnated with linseed oil, of dimensions not greater than 10 ins. in length or width.	£1 11s. 0d. per ton.	£1·5500 per ton.
Oat products	4s. 6d. per cwt.	£0·2250 per cwt.
Printers' inks and printing ink base, so far as relates to the entry in column 2 " (B) Linseed oil "	£14 13s. 0d. per ton.	£14·6500 per ton.
Shuttlecocks and shuttlecock skirts.	0·0252d. per gramme.	£0·1050 per kilogramme.

SCHEDULE 4

REMOVAL OF CERTAIN RESTRICTIONS ON PAYMENT OF DRAWBACK

Description of exported goods	*Words to be omitted in column 2 of principal Order*
Adhesive tape	" on which the duty paid amounted to more than 2s. 6d. per cwt."
Casings for sausages and prepared meats (in both paragraph 1 and paragraph 2)	" on which the duty paid amounted to more than 6½d. per lb."
Dyeline natural tracing paper	" (*a*) " and " (*b*) on which the duty paid amounted to not less than 3d. per square metre."
Garments, the following:—	
1. Men's jackets	" and (*e*) on which the duty paid amounted to not less than 2s. 6d. per lb."
2. Womens' and girls' ...	" on which the duty paid amounted to more than 4d. per lb."
Garments, rainproof	" on which the duty paid amounted to not less than 6d. per lb."
Panama hats	" on which the duty paid was more than 3s. 0d. per dozen hoods ".
Paper bags	" on which the duty paid amounted to more than £1 7s. 6d. per ton ".
Plastic-bonded asbestos panels	" on which the duty paid amounted to not less than 6d.".
Suitcases, attache cases and hat boxes.	" and on which the duty paid amounted to not less than £3 per ton ".
Toilet paper	" on which the duty paid amounted to not less than £2 per ton ".

Walter Clegg,
V. H. Goodhew,

Two of the Lords Commissioners of Her Majesty's Treasury.

7th December 1970.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order—

(1) extends the period for which drawback of import duty is allowed on the exportation of certain imported ceramic products and glassware ;

(2) revokes the provisions for drawback of import duty in respect of imported—

(*a*) melon and citrus fruit peel and menthol not synthetic used in the manufacture of exported chocolate and sugar confectionery ;

(*b*) cocoa beans and paste used in the manufacture of exported cocoa butter, cake, powder and paste ;

(*c*) hazelnuts used in the manufacture of exported hazelnut products ;

(*d*) goat and kid skins used in the manufacture of exported dressed leather : and

(*e*) soya beans used in the manufacture of exported soya bean oil and products ;

(3) revises the rates of drawback of import duty in respect of—

(*a*) oat products manufactured from imported oats ;

(*b*) electrosensitive recording paper manufactured from imported wet-strengthened cellulose paper ; and

(*c*) certain sugar and sugar products manufactured from imported sugar ;

(4) Substitutes, from 15th February onwards, the decimal equivalent in cases where a fixed rate of drawback of import duty is payable ;

(5) removes the bar to drawback relief for certain goods manufactured from imported materials where the duty paid does not exceed a fixed amount per unit of quantity or weight ;

(6) revokes the fixed rate of drawback of import duty in respect of exported fibreboard packing cases manufactured from imported kraft paper or board and provides for drawback to be related to the duty paid on the quantity of imported paper or board actually used in their manufacture.

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