1960 No. 907

The Import Duty Drawbacks (No. 7) Order, 1960

Made - - - -	*24th May*, 1960
Laid before the House of Commons	*27th May*, 1960
Coming into Operation	*1st July*, 1960

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 by paragraph 2 of the Sixth Schedule to that Act, and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1. In Article 1 of the Import Duty Drawbacks Order, 1958(b) (drawback under First Schedule on exportation of imported articles or goods incorporating them), after paragraph (2) there shall be inserted the following paragraph:—

"(2A) Any reference, in a restriction on drawback in the second column of the said First Schedule, to a rate of duty shall be construed, in a case where the imported articles were goods eligible for a Convention rate of duty (within the meaning of the European Free Trade Association Act, 1960(c),) as a reference to the full rate."

2.—(1) In Article 2 of the said Order of 1958 (drawback under Second Schedule as respects duty on imported articles from which exported goods produced or manufactured) after paragraph (2) there shall be inserted the following paragraph:—

"(2A) Sub-paragraph (2) (*a*) of paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958 (under which, except in so far as an order provides to the contrary, rates of drawback in respect of duty on imported articles charged at a preferential rate are to be proportionately reduced) shall not apply to drawback on the exportation of goods of any description specified in the Fourth Schedule to this Order.",

and after the Third Schedule to that Order there shall be inserted the Schedule set out in the First Schedule to this Order.

(2) The Orders mentioned in the Second Schedule to this Order shall have effect subject to the amendments set out in that Schedule, but not so as to affect cases where the rate of duty chargeable on the imported articles was a rate operative before the coming into operation of this Order.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 7) Order, 1960.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (1958 I, p. 845). (c) 8 & 9 Eliz. 2. c. 19.

(2) This Order shall come into operation on the first day of July, nineteen hundred and sixty.

Dated this twenty-fourth day of May, 1960.

R. Brooman-White,
Michael Hughes-Young,
Two of the Lords Commissioners
of Her Majesty's Treasury.

FIRST SCHEDULE

NEW FOURTH SCHEDULE TO IMPORT DUTY DRAWBACKS ORDER, 1958

"FOURTH SCHEDULE

GOODS EXCLUDED FROM OPERATION OF SCH. V, PARA. 3 (2) (*a*) OF IMPORT DUTIES ACT, 1958

1. The descriptions of goods referred to in paragraph (2A) of Article 2 of this Order are the descriptions mentioned in the first column of the entries specified in the following paragraphs of this Schedule.

2. The entries in the Second Schedule to this Order beginning with or consisting of the following words:—

Boots, bootees,
Bromvaletone,
Carbromal,
Chewing gum,
Doors, flush,
Fish, canned, in tomato sauce,
Foodstuffs (other than fish),
Glass, laminated,
Hats, bonnets,
Poly(vinyl chloride) adhesive tape,
Potassium amyl xanthate,
Potassium ethyl xanthate,
Printers' inks,
Sperm oil,
Tinsel cord fabric,
Weed-killer,
Wood tar, and
Yarn, metallic,

3. The entries in the Second Schedule to this Order numbered 1 to 3 under the heading beginning 'Leather', the entries numbered 2 to 12 under the heading beginning 'Linseed oil', the entries numbered 1 to 4 under the heading beginning 'Paper', the entries numbered 2 and 3 under the heading beginning 'Photographic', the entries numbered 1 and 2 under the heading beginning 'Quebracho', the entries numbered 1 to 9 under the heading 'Sewing machine woodwork', and the entries numbered 1 and 2 under the heading beginning 'Textile machinery'.

4. The entries in the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1958(a), beginning with the words 'Paper bags' and 'Paper tape'.

5. The entries in the Second Schedule to the Import Duty Drawbacks (No. 10) Order, 1959(b), under the heading 'Goods made of paper or paper board'.

(a) S.I. 1958/2078 (1958 I, p. 870). (b) S.I. 1959/1879 (1959 I, p. 921).

SECOND SCHEDULE

AMENDMENTS OF SECOND SCHEDULE TO IMPORT DUTY DRAWBACKS ORDER, 1958

1. In the Second Schedule to the Import Duty Drawbacks Order, 1958, in the entry beginning "Boots, bootees", as amended by the Import Duty Drawbacks (No. 10) Order, 1959,—

(*a*) in the second column (which specifies the imported leather qualifying for drawback on the exportation of boots, etc.), for the words "2d." there shall be substituted the words "1½d.";

(*b*) in the third column (in which the rate of drawback is fixed according to the amount per square foot of the duty paid), after the words "where that amount was" in the first sub-paragraph there shall be inserted the words "more than 1½d. but not more than 2d., a rate equal to 2·4d.; where that amount was more than 2d. but".

2. In the said Second Schedule, in paragraph 2 of the entry beginning "Leather; saddlery and harness", as amended by the said Order of 1959,—

(*a*) in the second column (which specifies the imported leather qualifying for drawback on the exportation of saddlery, etc.), for the words "2d." there shall be substituted the words "1½d.";

(*b*) in the third column (in which the rate of drawback is fixed according to the amount per square foot of the duty paid), after the words "where that amount was" in the first sub-paragraph there shall be inserted the words "more than 1½d. but not more than 2d., a rate equal to 1½d.; where that amount was more than 2d. but".

3. In the said Second Schedule, in paragraph 3 of the last-mentioned entry, in the second column (which specifies the board qualifying for drawback on the exportation of suit cases, etc.), for the words "and of a duty value not less than £55 per ton" there shall be substituted the words "and on which the duty paid was not less than £8 per ton", and in the third column (in which the rate of drawback is fixed by reference to the duty value of the board) for the words "for each complete £5 of its duty value per ton" there shall be substituted the words "for each complete £1 of the duty paid".

4. In the said Second Schedule, as amended by the Import Duty Drawbacks (No. 10) Order, 1959, in paragraph 4 of the entry beginning "Paper and paperboard", and in Part I of the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1958, as so amended, in the entry beginning "Paper bags",—

(*a*) in the second column (which specifies the paper qualifying for drawback on the exportation of certain paper bags) for the words "£7 7s. 6d." there shall be substituted the words "£5 17s. 6d.";

(*b*) in the third column (in which the rate of drawback is fixed according to the amount per ton of the duty paid) for the words "£7 5s. 0d. for the first £7 7s. 6d." there shall be substituted the words "£5 15s. 0d. for the first £5 17s. 6d.".

5. In Part I of the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1958, in the entry beginning "Paper tape", in the second column (which specifies the paper qualifying for drawback on the exportation of certain adhesive paper tape) for the words "17s. 6d." there shall be substituted the words "13s. 6d.", and in the third column (in which the rate of drawback is fixed according to the amount per cwt. of the duty paid) for the words "18s. 9·6d. for the first 17s. 6d." there shall be substituted the words "14s. 4·8d. for the first 13s. 6d.".

6. In the Second Schedule to the Import Duty Drawbacks (No. 10) Order, 1959, in the entry beginning "Goods made of paper",—

(*a*) in paragraph 1, in the second column (which specifies the paper qualifying for drawback on the exportation of crimped-paper confectionery and baking cases) for the words "£10" there shall be substituted the words "£8", and in the third column (in which the rate of drawback is fixed according to the amount per ton of duty paid) for the words from "£12 8s. 4d." to the end there shall be substituted the words "2s. 7d. for each 2s. of that amount";

(*b*) in paragraph 2, in the second column (which specifies the pulpboard qualifying for drawback on the exportation of plates and trays) for the words "£8" there shall be substituted the words "£6", and in the third column (in which the rate of drawback is fixed according to the amount per ton of duty paid) for the words from "£11" to the end there shall be substituted the words "2s. 9d. for each 2s. of that amount".

EXPLANATORY NOTE

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

This Order makes the amendments to existing Import Duty Drawbacks Orders which are required in consequence of the reduced rates of duty applicable from 1st July, 1960 under the European Free Trade Association Convention. It preserves the present eligibility for drawback of certain goods, exported either without change of state or incorporated in other goods, whose eligibility is related to the rate of duty; provides, where necessary, for revised rates of drawback on exported goods produced or manufactured from imported articles certain of which will bear reduced rates of duty; and, to avoid inappropriate reductions in rates of drawback on goods produced or manufactured from imported articles where the rates of drawback are already calculated by reference to varying levels of duty paid, provides in certain cases that paragraph 3 (2) (*a*) of the Fifth Schedule to the Import Duties Act, 1958 (which relates to proportionate reductions in drawback rates for imported articles charged with preferential rates of duty) shall not apply.