STATUTORY INSTRUMENTS

1968 No. 1385

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 7) Order 1968

Made - - - -	*26th August* 1968
Laid before the House of Commons	*4th September* 1968
Coming into Operation	*5th September* 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) as amended by paragraph 7 of Schedule 1 to the Import Duty Drawbacks (No. 5) Order 1968(d) shall be further amended by substituting for the entry relating to heading 90.07 of the Customs Tariff 1959 the following heading:—

"90.07 (photographic cameras: photographic flashlight apparatus, photo-copying apparatus (not contact type)).	Allowable for all goods except tripods and other stands, pistol grips and photographic flashlight apparatus."

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 the Schedule to this Order.

(2) In consequence of the amendments made by the Schedule to this Order, the following provisions of paragraph 2 of the Schedule to the Import Duty Drawbacks (No. 2) Order 1968(e) are hereby revoked, namely, in sub-paragraph (1), paragraphs (*a*) and (*c*) to (*l*), and sub-paragraph (2).

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 7) Order 1968.

(2) The Interpretation Act 1889(f) 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 5th September 1968.

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

26th August 1968.

(a) 1958 c. 6. (b) 1965 c. 25. (c) S.I. 1966/921 (1966 II, p. 2207).
(d) S.I. 1968/930 (1968 II, p. 2432). (e) S.I. 1968/251 (1968 I, p. 763). (f) 1889 c. 63.

SCHEDULE

AMENDMENTS OF SCHEDULE 2 TO NO. 6 ORDER OF 1966

1. In the entry beginning "Furniture" inserted by paragraph 6 of the Schedule to the Import Duty Drawbacks (No. 8) Order 1966(a),—

(*a*) in column 2, at the beginning there shall be inserted "(A)";

(*b*) at the end of column 2, in columns 2 and 3 there shall be inserted the following:—

"(B) Plywood of birch and beech, blockboard, laminboard and battenboard, excluding veneered panels and sheets.	—."

2.—(1) In the entry relating to linseed oil and goods made with linseed oil (other than printers' inks) as amended by paragraph 2(1) of the Schedule to the Import Duty Drawbacks (No. 2) Order 1968—

(*a*) in paragraph 1 (linseed oil and certain mixtures), in column 3, for "£10 7s. 2d." (the rate of drawback per ton of linseed oil) there shall be substituted "£13 10s. 0d.";

(*b*) in paragraph 3 (mixtures containing cobalt linoleate), in column 3, for "8s. 9d." (the rate per 100 kg. of the mixture) there shall be substituted "11s. 5d.";

(*c*) in paragraph 4 (linseed oil fatty acids), in column 3, for "£10 10s. 2d." (the rate per ton of acids) there shall be substituted "£13 13s. 10d.";

(*d*) in paragraph 5 (printed linoleum and floor cloth), in column 3, for "£1 9s. 5d." (the rate per ton of linoleum or floor cloth) there shall be substituted "£1 18s. 5d.";

(*e*) in paragraph 6 (linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth), in column 3, for "£2 8s. 3d." (the rate per ton of linoleum) there shall be substituted "£3 2s. 10d.";

(*f*) in paragraph 7 (linoleum, not printed, manufactured on a base of bitumenised felt), in column 3, for "£1 12s. 4d." (the rate per ton of linoleum) there shall be substituted "£2 2s. 2d.";

(*g*) in paragraph 8 (linoleum, not printed, manufactured on a base of resin coated paper felt), in column 3, for "£2 3s. 2d." (the rate per ton of linoleum) there shall be substituted "£2 16s. 3d.";

(*h*) in paragraph 9 (cork carpets and linoleum composition), in column 3, for "£2 8s. 10d." (the rate per ton of carpet or composition) there shall be substituted "£3 3s. 8d.";

(*i*) in paragraph 10 (felt base), in column 3, for "6s. 1d." (the rate per ton of felt base) there shall be substituted "7s. 11d.";

(*j*) in paragraph 11 (oil baize and leather cloth), in column 3, for "£1 13s. 9d." (the rate per ton of baize or leather cloth) there shall be substituted "£2 4s. 0d.";

(*k*) in paragraph 12 (blocks, tiles and similar articles), in column 3, for "£1 2s. 2d." (the rate per ton of blocks, tiles or other articles) there shall substituted "£1 8s. 11d.".

(2) In the entry relating to printers' inks and printing ink base, as amended by paragraph 2(2) of the Schedule to the said Order of 1968, in column 3, for "£10 7s. 2d." (the rate of drawback per ton of linseed oil) there shall be substituted "£13 10s. 0d.".

3. For the entry beginning "Syrups and treacles" there shall be substituted the following:—

"Syrups and treacles.	Beet sugar and cane sugar, solid, not qualifying for Commonwealth preference.	—."

(a) S.I. 1966/1220 (1966 III, p. 3278).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order—

(1) provides that there shall continue to be drawback of import duty in respect of certain photo-copying apparatus, notwithstanding the reclassification of those goods in a tariff heading (90.07) which would otherwise render them ineligible for drawback, and also corrects the description of goods for which drawback is allowable under that heading ;

(2) provides for the allowance of drawback of import duty on the exportation of furniture manufactured from certain imported plywood, blockboard, laminboard and battenboard ;

(3) revises the rates of drawback of import duty in respect of certain specified linseed oil and linseed oil goods manufactured from imported linseed or linseed oil ; and

(4) revokes the existing fixed rate of drawback of import duty for exported syrups and treacles and provides for drawback to be related to the duty paid on the imported sugar actually used in their manufacture.