1960 No. 1075

The Import Duty Drawbacks (No. 8) Order, 1960

Made - - - -	*24th June*, 1960
Laid before the House of Commons	*28th June*, 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 the Import Duties Act, 1958(a), and by the Fifth Schedule and 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 the First Schedule to the Import Duty Drawbacks Order, 1958(b) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them)—

(*a*) there shall be inserted, in accordance with the sequence of the tariff headings specified in the first column, the entries set out in Part I of the First Schedule to this Order ; and

(*b*) in the entries relating to the tariff headings specified in Part II of the First Schedule to this Order there shall be made in the second column the amendments provided for in the second column of the said Part II.

2.—(1) The Import Duty Drawbacks Order, 1958, shall be further amended in accordance with the following provisions of this Article.

(2) In the Second Schedule, in the entry relating to fish there shall be made the amendments provided for in Part I of the Second Schedule to this Order.

(3) In the Second Schedule the entries relating respectively to man-made fibres and manufactures thereof and to silk and manufactures thereof shall cease to have effect, and instead of those entries there shall be inserted in that Schedule, after the entry relating to linseed oil and goods made with linseed oil, the entry set out in Part II of the Second Schedule to this Order ; and—

(*a*) at the end of paragraph (3) of Article 2 there shall be inserted the following—

"(3A) Drawback under any provision in the Second Schedule to this Order which specifies a date in the first column shall only be allowed as respects exportations on or before that date." ;

(*b*) in paragraph (5) of Article 2 for the words from "under" onwards there shall be substituted the words "under the entry in the Second Schedule relating to man-made fibres, silk, and manufactures of man-made fibres or silk." ; and

(*c*) the provisions contained in Part III of the Second Schedule to this Order shall be substituted for the provisions contained in the Third Schedule to the said Order of 1958.

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

3. In Part I of the Second Schedule to the Import Duty Drawbacks (No. 2) Order, 1958(a), there shall be made in the entries referred to in Part IV of the Second Schedule to this Order the amendments provided for in the said Part IV.

4.—(1) This Order may be cited as the Import Duty Drawbacks (No. 8) Order, 1960.

(2) The Interpretation Act, 1889(b), 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 the first day of July, nineteen hundred and sixty.

Dated this twenty-fourth day of June, 1960.

Michael Hughes-Young,
P. E. O. Bryan,
Two of the Lords Commissioners of Her Majesty's Treasury.

FIRST SCHEDULE

DRAWBACKS ON EXPORTATION OF IMPORTED ARTICLES OR GOODS INCORPORATING THEM

PART I

ADDITIONAL ENTRIES

Tariff headings comprising imported articles for which drawback is allowable	Restrictions on drawback
95.06 (worked vegetable carving material, and articles thereof).	Allowable for rosaries the beads of which are of coco bean.
98.10 (mechanical lighters and similar lighters, and parts thereof).	Allowable for flint wheels for mechanical lighters.

PART II

AMENDMENT OF EXISTING ENTRIES

Tariff heading to which drawback relates	Amendment of restrictions on drawback
39.07	After paragraph (*k*) insert— " (*l*) for rosaries the beads of which are of plastic;"
44.27	After paragraph (*d*) insert— " (*e*) for rosaries the beads of which are of wood;"
76.16	After paragraph (*b*) insert— " (*c*) for rosaries the beads of which are of aluminium."

(a) S.I. 1958/2078 (1958 I, p. 870). (b) 52 & 53 Vict. c. 63.

SECOND SCHEDULE

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

PART I

AMENDMENT OF ENTRY RELATING TO FISH

In the Second Schedule to the Import Duty Drawbacks Order, 1958, in the entry relating to fish, in paragraph 3, there shall be substituted—

(*a*) for the words " Dried salted cleaned fish " the words " Dried salted cod ";

(*b*) for the words " Fresh fish (1st January, 1949) " the words " Fresh cod, with heads and tails, from which the entrails, livers and roes have been removed (1st July, 1960) "; and

(*c*) for the words " 16s. 8d. per ton of dried salted cleaned fish " the words " £4 2s. 0d. per ton of dried salted cod ".

PART II

ADDITIONAL ENTRY

Exported Goods	Imported Articles	Rate of Drawback
Man-made fibres, silk, and manufactures of man-made fibres or silk (*as to this entry, see Schedule* 3):		
1. Neckties, bow-ties and cravats (until 30th June, 1962).	Woven fabric of heading 50.09, 50.10 or 51.04.	A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows: where that amount was more than 1s. 6d. but not more than 2s. 6d., a rate of 2s. 2·4d.; where that amount was more than 2s. 6d. but not more than 3s. 6d., a rate of 3s. 3·6d.; where that amount was more than 3s. 6d., a rate equal to 3s. 3·6d. for the first 3s. 6d. of that amount, plus 1s. 1·2d. for each additional 1s. or part of 1s. of that amount.
2. Men's shirts (until 30th June, 1962).	Woven fabric of spun silk.	A rate per lb. of fabric fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 4s. 0d. but less than 4s. 6d., a rate of 4s. 8d.; where that amount was not less than 4s. 6d. but less than 5s. 0d., a rate of 5s. 3d.; where that amount was 5s. 0d. or more, a rate equal to 5s. 10d. for the first 5s. 0d. of that amount, plus 7d. for each additional complete 6d. of that amount.

Exported Goods	Imported Articles	Rate of Drawback
3. The following manufactures containing cuprammonium yarn:—		
(A) Woven ribbons, woven labels and similar woven goods, whether in the piece or not; woven fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 8d. but less than 10d.. a rate of 8d.; where that amount was not less then 10d. but less than 1s. 0d., a rate of 10d.; where that amount was 1s. 0d. or more, a rate equal to 1s. 0d. for the first 1s. 0d. of that amount plus 2d. for each additional complete 2d. of that amount.
(B) Warp knitted fabric, whether on a base or not.	Spun yarn of cuprammonium fibres or of cuprammonium fibres and wool.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 8d. but less than 10d., a rate of 8d.; where that amount was not less than 10d. but less than 1s. 0d., a rate of 10d.; where that amount was 1s. 0d. or more, a rate equal to 1s. 0d. for the first 1s. 0d. of that amount plus 2d. for each additional complete 2d. of that amount.
(C) Brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 1s. 0d. but less than 1s. 2d., a rate of 1s. 1·2d.; where that amount was not less than 1s. 2d. but less than 1s. 4d., a rate of 1s. 3·4d.; where that amount was 1s. 4d. or more, a rate equal to 1s. 5·6d. for the first 1s. 4d. of that amount plus 2·2d. for each additional complete 2d. of that amount.
(D) Warp knitted fabric other than brushed warp knitted fabric.	Cuprammonium continuous filament yarn.	A rate per lb. of yarn fixed according to the amount per lb. of the duty paid on it as follows: where that amount was not less than 1s. 0d. but less than 1s. 2d., a rate of 1s. 0d.;

Exported Goods	Imported Articles	Rate of Drawback
		where that amount was not less than 1s. 2d. but less than 1s. 4d., a rate of 1s. 2d.; where that amount was 1s. 4d. or more, a rate equal to 1s. 4d. for the first 1s. 4d. of that amount plus 2d. for each additional complete 2d. of that amount.
4. The following manufactures of continuous filament viscose tow:— (A) The following discontinuous filament yarns:— (i) Single yarn having a cotton count of not less than 20 and not more than 120, and a spinning twist factor of not more than 6; (ii) Double yarn consisting of yarns each having a cotton count of not less than 20 and not more than 140 and a spinning twist factor of not more than 6. (B) Woven fabric made wholly or partly from yarn falling within sub-paragraph (A) of this paragraph.	Continuous filament viscose tow of the Lilienfeld type of a denier of not less than 1600 and not more than 5000, and such that each of its constituent filaments is of a denier of less than 0·75.	1s. 11d. per lb. of yarn.
5. The following manufactures of silk:—		
(A) Yarn	Raw silk, or waste (excluding noils).	(i) 1s. 0d. per lb. of thrown yarn, not wholly discharged. (ii) 1s. 3d. per lb. of yarn, wholly discharged.
(B) Fabric, other than Eastern fabric.	Raw silk, or waste (excluding noils).	(i) 1s. 2d. per lb. of yarn, not wholly discharged. (ii) 1s. 9d. per lb. of yarn, wholly discharged.
(C) Made-up articles.	Raw silk, or waste (excluding noils).	(i) 1s. 3d. per lb. of yarn, wholly discharged, not made into fabric. (ii) 1s. 2d. per lb. of yarn, not wholly discharged, made into fabric. (iii) 1s. 10d. per lb. of yarn, wholly discharged, made into fabric.

PART III

PROVISIONS TO BE SUBSTITUTED IN THIRD SCHEDULE TO IMPORT DUTY DRAWBACKS ORDER, 1958

SPECIAL PROVISIONS AS TO MAN-MADE FIBRES AND SILK DRAWBACK

1. The provisions of this Schedule shall have effect in relation to drawback under the entry in the Second Schedule to this Order relating to man-made fibres, silk, and manufactures of man-made fibres or silk (in this Schedule referred to as " the said entry ").

2.—(1) In the said entry and this paragraph, except in so far as the context otherwise requires—

(*a*) any reference to yarn having a cotton count of a particular number is a reference to yarn of which that number of hanks each containing 840 yards of yarn weighs 1 lb.;

(*b*) any reference to the spinning twist factor of any yarn is a reference to the number arrived at by dividing by the square root of the number of the cotton count of that yarn the number of turns imparted to one inch of that yarn in spinning it;

(*c*) any reference to tow or a filament of a denier of a particular number is a reference to tow or, as the case may be, a filament of which 9000 metres weigh that number of grammes;

(*d*) references to headings are references to headings of the Customs Tariff, 1959;

(*e*) references to silk do not include noil yarn or noil yarn doubled or twisted with other yarn.

(2) In paragraph 5 of the said entry—

(*a*) " discharged ", in relation to any yarn, means that the gum has been removed therefrom;

(*b*) " fabric ", " waste " and " yarn " mean fabric, waste and yarn wholly or partly of silk;

(*c*) " Eastern fabric " means a silk fabric of any of the varieties known as shantung, ninghai, nanshan, honan, antung and habutai.

3. Any loading or dressing taken into account in determining the weight of any man-made fibres or silk for the purpose of charging duty shall be treated for the purposes of drawback under the said entry as part of those fibres or, as the case may be, that silk.

4. The rates of drawback specified in paragraph 5 of the said entry for any quantity of yarn shall apply only where the yarn is 100 per cent. of silk; and where the yarn contains a less percentage (by weight) of silk, the rate of drawback shall be the corresponding percentage of the specified rate.

5. The provision made in sub-paragraph (2) of paragraph 3 of the Fifth Schedule to the Import Duties Act, 1958, for a reduced rate of drawback in the case of imported articles charged with duty at a preferential rate shall not apply to drawback under paragraph 1, 2, 3 or 5 of the said entry.

PART IV

AMENDMENT OF EXISTING ENTRIES IN IMPORT DUTY DRAWBACKS (No. 2) ORDER, 1958

1. In the entry relating to cloth oil or wool oil, in the third column, for " £3 10s. 0d. per ton " substitute " £2 19s. 6d. per ton ".

2. In the entry relating to stearine fatty acids and oleine fatty acids, in the third column, for " £5 0s. 0d. per ton " substitute " £4 5s. 0d. per ton ".

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of import duty on—

(*a*) certain rosaries ;

(*b*) flint wheels for mechanical lighters ;

(*c*) certain fresh cod used in the production of exported dried salted cod ;

(*d*) certain woven fabrics of man-made fibres or of silk used in the manufacture of exported neckties, bow-ties and cravats and of men's shirts ;

(*e*) specified descriptions of yarn and tow of man-made fibres used in the manufacture of certain exported yarns, fabrics etc.

In respect of (*d*) the drawbacks are allowed until 30th June, 1962, only.

The Order also reduces the rates of drawback of import duty on cloth oil, wool oil, stearine fatty acids and oleine fatty acids, and revokes existing drawback schemes for—

(i) fresh fish used in the production of dried salted cleaned fish ;

(ii) yarn, tow and fabrics of man-made fibres or of silk used in the manufacture of exported yarn, fabric and made-up articles.