1962 No. 1563

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 8) Order 1962

Made - - - -	*24th July* 1962
Laid before the House of Commons - -	*27th July* 1962
Coming into Operation	*1st August* 1962

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 of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

1.—(1) Schedule 2 to the Import Duty Drawbacks Order 1958(b) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles) shall be amended in accordance with the following provisions of this Article.

(2) The entry relating to linseed oil and goods made with linseed oil in the said Schedule 2, as amended by the Import Duty Drawbacks (No. 3) Order 1962(c), shall have effect as if after paragraph 6 thereof there were inserted the paragraph set out in the Schedule to this Order; and accordingly—

(*a*) paragraphs 7 to 12 of that entry shall be respectively renumbered 8 to 13; and

(*b*) in Schedule 4 to the said Order of 1958 (which was inserted by the Import Duty Drawbacks (No. 7) Order 1960(d) and specifies the goods which are excepted from the requirement of paragraph 3 (2) (*a*) of Schedule 5 to the Import Duties Act 1958 that rates of drawback in respect of duty on imported articles charged at preferential rates are to be proportionately reduced), in paragraph 3, for the words "numbered 2 to 12 under the heading beginning 'Linseed Oil'" there shall be substituted the words "numbered 2 to 13 under the heading beginning 'Linseed Oil'".

(3) The entry relating to paper tape, adhesive, in the said Schedule 2, as amended by the Import Duty Drawbacks (No. 2) Order 1962(e), shall have effect as if in column 1 for the words "(until 31st July 1962)" (being words which limit the drawback allowed on the exportation of adhesive tape to goods exported on or before that date) there were substituted the words "(until 31st July 1963)".

2.—(1) Any reference in column 2 of Schedule 1 to the said Order of 1958 (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them) to a rate of duty shall, in a case where the imported articles were chargeable with duty at a preferential rate as being goods qualifying for Commonwealth preference

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1958/1122 (1958 I, p. 845). (c) S.I. 1962/350 (1962 I, p. 324). (d) S.I. 1960/907 (1960 I, p. 977). (e) S.I. 1962/234 (1962 I, p. 232).

or eligible for a Convention rate of duty within the meaning of the European Free Trade Association Act 1960(a), be construed as a reference to the full rate.

(2) Accordingly Article 1 of the Import Duty Drawbacks (No. 7) Order 1960 (which makes provision corresponding to the foregoing paragraph with respect to goods eligible for a Convention rate of duty) shall cease to have effect.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 8) Order 1962.

(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 1st August 1962.

John Hill,
Francis F. Pearson,
Two of the Lords Commissioners of Her Majesty's Treasury.

24th July 1962.

SCHEDULE

DRAWBACK ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM IMPORTED ARTICLES

Exported goods	*Imported articles*	*Rate of drawback*
7. Linoleum, not printed, manufactured on a base of resin coated paper felt.	Linseed oil.	£3 1s. 8d. per ton of linoleum.

EXPLANATORY NOTE

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

This Order—

(*a*) provides for the allowance of drawback of import duty on linseed oil used in the manufacture of linoleum, not printed, on a base of resin coated paper felt;

(*b*) extends until 31st July 1963 the operation of the drawback scheme for creped paper used in the manufacture of exported adhesive tape; and

(*c*) formally applies to Commonwealth goods the principle now applicable to goods of E.F.T.A. origin, in cases where their eligibility for drawback when exported without change of state depends on the rate of import duty paid, of determining their eligibility by reference to the full rate and not the preferential rate of import duty.

(a) 8 & 9 Eliz. 2. c. 19. (b) 52 & 53 Vict. c. 63.