STATUTORY INSTRUMENTS

1963 No. 1792

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 8) Order 1963

Made - - - -	*29th October* 1963
Laid before the House of Commons - -	*1st November* 1963
Coming into Operation	*6th November* 1963

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. In Schedule 2 to the Import Duty Drawbacks (Consolidation) Order 1962(b) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles)—

(*a*) the entries relating to goods produced or manufactured from imported linseed or linseed oil, as amended by the Import Duty Drawbacks (No. 1) Order 1963(c), shall be further amended as provided by the Schedule to this Order;

(*b*) in column 3 of the entry relating to soya bean oil (whether hydrogenated or not), unmixed, for "£3 12s. 6d." (the rate of drawback per ton of soya bean oil) there shall be substituted "£4 2s. 3d.";

(*c*) the entries relating to potassium amyl xanthate and potassium ethyl xanthate shall be omitted.

2. In consequence of the provisions of paragraph (*a*) of the foregoing Article, sub-paragraphs (2) to (12) of paragraph 1 and paragraph 2 of the Schedule to the Import Duty Drawbacks (No. 1) Order 1963 are hereby revoked, and in consequence of the provisions of paragraph (*c*) of that Article the references to potassium amyl xanthate and potassium ethyl xanthate in paragraph 2 of Schedule 3 to the Import Duty Drawbacks (Consolidation) Order 1962 (which specifies goods in the case of which drawback is not to be proportionately reduced where duty on the imported article was charged at a preferential rate) shall be omitted.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 8) Order 1963.

(2) The Interpretation Act 1889(d) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1962/1685 (1962 II, p. 2040).
(c) S.I. 1963/354 (1963 I, p. 293). (d) 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on 6th November 1963.

Francis F. Pearson,
G. T. C. Campbell,
Two of the Lords Commissioners
of Her Majesty's Treasury.

Dated 29th October 1963.

SCHEDULE

Amendments of Entries Relating to Drawback of Linseed and Linseed Oil Duty

1.—(1) The entry relating to exported linseed oil and goods made with linseed oil (other than printers' inks) shall be amended as follows.

(2) In paragraphs 1 and 2, in column 3, for "£15 0s. 9d." (the rate of drawback per ton of linseed oil) there shall be substituted "£12 11s. 3d.".

(3) In paragraph 3 (linseed oil fatty acids), in column 3, for "£15 13s. 6d." (the rate per ton of acids) there shall be substituted "£13 1s. 11d.".

(4) In paragraph 4 (printed linoleum and floorcloth), in column 3, for "£3 6s. 6d." (the rate per ton of linoleum or floorcloth) there shall be substituted "£2 15s. 6d.".

(5) In paragraph 5 (linoleum, not printed, manufactured on a base of jute canvas)—

(*a*) for the words in column 1 there shall be substituted the words "Linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth.";

(*b*) in column 3, for "£3 11s. 3d." (the rate per ton of linoleum) there shall be substituted "£2 19s. 6d.".

(6) In paragraph 6 (linoleum, not printed, manufactured on a base of bituminised felt), in column 3, for "£2 5s. 8d." (the rate per ton of linoleum) there shall be substituted "£1 18s. 1d.".

(7) In paragraph 7 (linoleum, not printed, manufactured on a base of resin coated paper felt), in column 3, for "£3 2s. 8d." (the rate per ton of linoleum) there shall be substituted "£2 12s. 4d.".

(8) In paragraph 8 (cork carpets)—

(*a*) for the words in column 1 there shall be substituted the words "Cork carpets; unpigmented linoleum composition manufactured on a base of flannelette.";

(*b*) for the words in column 3 (providing a rate of £4 12s. 10d. per ton of cork carpet) there shall be substituted the words "£3 19s. 0d. per ton of cork carpet or linoleum composition.".

(9) In paragraph 9 (felt base), in column 3, for "11s. 1d." (the rate per ton of felt base) there shall be substituted "9s. 3d.".

(10) In paragraph 10 (oil baize), in column 3, for "£2 6s. 3d." (the rate per ton of baize) there shall be substituted "£1 18s. 7d.".

(11) In paragraph 11 (leathercloth), in column 3, for "£2 18s. 5d." (the rate per ton of leathercloth) there shall be substituted "£2 8s. 9d.".

(12) In paragraph 12 (blocks, tiles etc.), in column 3, for "£1 9s. 5d." (the rate per ton of exported articles) there shall be substituted "£1 4s. 7d.".

2. In the entry relating to printers' inks, in sub-paragraph (ii) (drawback in respect of linseed oil), in column 3, for "£15 0s. 9d." (the rate of drawback per ton of linseed oil) there shall be substituted "£12 11s. 3d.".

EXPLANATORY NOTE

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

This Order—

(i) provides for the allowance of drawback of import duty on imported linseed oil used in the manufacture of certain specified linoleum and linoleum composition for export, and provides for the reduction in the rates of drawback of import duty on imported linseed and linseed oil used in the manufacture of other specified exported goods including printers' inks,

(ii) provides for an increase in the rate of drawback of import duty on imported soya beans used in the manufacture of specified exported soya bean oil, and

(iii) revokes the existing provisions for the allowance of drawback of import duty on imported solid potassium hydroxide used in the manufacture of potassium amyl xanthate and potassium ethyl xanthate for export.