STATUTORY INSTRUMENTS

1965 No. 1832

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 8) Order 1965

Made - - - -	*25th October* 1965
Laid before the House of Commons - -	*29th October* 1965
Coming into Operation	*3rd November* 1965

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. In Schedule 1 to the Import Duty Drawbacks (No. 10) Order 1964(**c**) (which relates to the drawbacks to be allowed on the exportation of imported articles or goods incorporating them), in column 2 of the entry relating to heading 70.13 of the Customs Tariff 1959, the following paragraph shall be inserted after paragraph (*d*):—

"(*e*) for borosilicate (heat resistant) glass bottles which on exportation are incorporated in complete feeding bottles for infants;".

2. Article 2 of the said Order of 1964 (which, together with Schedule 2 thereto, provides for the allowance of drawback on the exportation of goods manufactured or produced from imported articles) shall be amended as provided by Schedule 1 to this Order; and the said Schedule 2 shall be amended as provided by Schedule 2 to this Order.

3.—(1) This Order may be cited as the Import Duty Drawbacks (No. 8) Order 1965.

(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.

(3) This Order shall come into operation on 3rd November 1965.

Harriet Slater,
J. McCann,
Two of the Lords Commissioners of Her Majesty's Treasury.

25th October 1965.

(**a**) 6 & 7 Eliz. 2. c. 6.
(**b**) 1965 c. 25.
(**c**) S.I. 1964/1988 (1964 III, p. 5005).
(**d**) 52 & 53 Vict. c. 63.

SCHEDULE 1

AMENDMENT OF ARTICLE 2 OF 1964 ORDER

1. In paragraph (2) of the said Article (under which drawback under any entry in Schedule 2 to the said Order of 1964 is to be at the rate shown in column 3 in that entry), for the words from the beginning to " in that entry " there shall be substituted the words " Drawback under any entry in Schedule 2 to this Order shall, if a rate is shown in column 3 in that entry, be at that rate ".

2. The following paragraph shall be inserted after that paragraph:—

" (2A) Where in the case of any entry in Schedule 2 to this Order no rate of drawback is specified in column 3, drawback under that entry shall be of an amount equal to the duty appearing to the Commissioners to have been paid in respect of the quantity of the imported articles which in their opinion has been used in the production or manufacture of the exported goods."

SCHEDULE 2

AMENDMENT OF SCHEDULE 2 TO 1964 ORDER

1. In the entry relating to cinematograph film—

(*a*) in column 2, below the words " of a greater or less width ", there shall be added the words " (31st October 1962) ", and

(*b*) in column 3, for the words from the beginning to " any other film.", there shall be substituted the words " ¼d. per linear foot of film.".

2. After the entry relating to cuprammonium products, there shall be inserted the following entry:—

" Dextrins, soluble and other modified starches, and starch adhesives (plain or compounded).	Starch, being maize starch or milo starch.	—	"

3. After the entry relating to metal polish, there shall be inserted the following entry:—

" Moulding compounds in the form of granules, coloured, of polyoxymethylene, not compounded with any other substance.	Polyoxymethylenes in the form of granular powder, being polyaddition products of not less than 90 per cent. by weight of formaldehyde, and not being plasticised or otherwise compounded.	£1 2s. 0d. per 25 kilograms of moulding compounds."

4. In the entry relating to picking sticks—

(*a*) in column 2, the words " and sheets for plywood " shall be omitted, and

(*b*) in column 3, for " 9s. 2d." (the rate of drawback per cwt. of picking sticks) there shall be substituted " 5s. 11d.".

5. In the entry relating to railway fishplates, in column 3, for " 8s. 0d." (the rate of drawback per cwt. of fishplates) there shall be substituted " 8s. 9d.".

6. In the entry relating to steel-rule die-blocks, in column 3, for " 8s. 8d." (the rate of drawback per cwt. of steel-rule die-blocks) there shall be substituted " 8s. 10d.".

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order—

(i) amends Article 2 of the Import Duty Drawbacks (No. 10) Order 1964 to allow for the insertion in Schedule 2 to that Order of entries which, under section 2(5) of the Finance Act 1965, do not specify a rate of drawback ;

(ii) provides for the allowance of drawback of import duty on the exportation of

(*a*) certain imported glass bottles incorporated in complete feeding bottles for infants,

(*b*) dextrins and certain modified starches and starch adhesives manufactured from imported maize starch or milo starch, and

(*c*) certain moulding compounds manufactured from specified imported polyoxymethylenes ;

(iii) revokes the provision for drawback of import duty on the exportation of certain exposed cinematograph film manufactured from specified imported unexposed film entered to Customs or delivered from bonded warehouse before 31st October 1962 ;

(iv) varies the rates of drawback of import duty on exported railway fishplates, steel-rule die-blocks and picking sticks manufactured from imported wooden veneer sheets.