# 1966 No. 1220

## CUSTOMS AND EXCISE

## The Import Duty Drawbacks (No. 8) Order 1966

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| *Made* - - - - | *26th September* 1966 |
| *Laid before the House of Commons* - - | *30th September* 1966 |
| *Coming into Operation* | *6th October* 1966 |

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.**—(1) Schedule 2 to the Import Duty Drawbacks (No. 6) Order 1966(**c**) (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 provisions of paragraphs 4, 6, 7, 9 and 11 of the Schedule to this Order, paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended—

(*a*) by omitting the words " Chewing gum ", " Handbags ", " Leather goods " and " Sperm oil "; and

(*b*) by substituting for the word " Furniture " the words " Furniture (until 6th July 1967) ".

**2.**—(1) This Order may be cited as the Import Duty Drawbacks (No. 8) Order 1966.

(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 6th October 1966.

*W. Howie,*
*Harry Gourlay,*
Two of the Lords Commissioners of Her Majesty's Treasury.

26th September 1966.

(**a**) 1958 c. 6. (**b**) 1965 c. 25.
(**c**) S.I. 1966/921 (1966 II, p. 2207). (**d**) 1889 c. 63.

## SCHEDULE

### AMENDMENTS OF SCHEDULE 2 TO ORDER NO. 6 OF 1966

1. In the entry relating to animal black, in column 3, for "£5 5s. 6d." (the rate of drawback per ton of animal black) there shall be substituted "£6 3s. 4d.".

2. In the entry relating to apricot kernel products, in column 3, for "£1 10s. 3d." (the rate of drawback per cwt. of kernels) there shall be substituted "18s. 2d.".

3. For the entry relating to castor oil there shall be substituted the following entry:—

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| "Castor oil and goods made therefrom: | | |
| 1. Castor oil. | Castor seed. | — |
| 2. Sebacic acid. | Castor oil. | —". |

4. In the entry relating to chewing gum and chewing confectionery, the rate of drawback specified in column 3 shall be omitted.

5. In the entry relating to cigarette papers in the form of booklets, in column 3, for "£3 3s. 0d." (the rate of drawback per cwt. of cigarette paper) there shall be substituted "£3 5s. 6d.".

6. Immediately before the entry beginning "Furniture (until 6th July 1967)" there shall be inserted the following entry:—

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| "Furniture. | Wood in the rough, roughly squared or half squared or sawn lengthwise, sliced or peeled, of the following species, namely, species of Acer, Betula, Fagus, Fraxinus, Juglans, Populus, Quercus and Ulmus; Castanea sativa; Eucalyptus diversicolor; Eucalyptus marginata. | —". |

7. In the entry relating to handbags, there shall be omitted, in column 2, paragraphs (*a*) to (*h*), and the several rates of drawback specified in column 3.

8. In the entry relating to hazelnut products, the rate of drawback specified in column 3 shall be omitted.

9. In the entry relating to leather goods, there shall be omitted, in column 2, paragraphs (*a*) to (*f*), and the several rates of drawback specified in column 3.

10. In the entry relating to soya bean oil, in column 3, for "£4 2s. 3d." (the rate of drawback per ton of soya bean oil) there shall be substituted "£4 10s. 0d.".

11. In the entry relating to sperm oil, there shall be omitted, in column 2, the words "on which the duty paid was not less than £1 per ton", and the rate of drawback specified in column 3.

12. In the entry relating to veneer sheets, in column 2, for paragraph (B) there shall be substituted the following:—

"(B) Timber logs of the following species, namely, species of Acer, Betula, Fagus, Fraxinus, Juglans, Populus, Quercus and Ulmus; Castanea sativa; Eucalyptus diversicolor; Eucalyptus marginata."

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order—

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

(*a*) of furniture manufactured from certain imported wood; and

(*b*) of sebacic acid manufactured from imported castor oil;

(2) in the case of the following exported goods, namely—

(*a*) castor oil manufactured from imported castor seed;

(*b*) chewing gum and chewing confectionery manufactured from imported chewing gum base;

(*c*) handbags and certain other leather goods manufactured from certain imported leather;

(*d*) hazelnut products manufactured from imported hazelnuts; and

(*e*) sperm oil refined from imported unrefined sperm oil,

provides, by revoking existing fixed rates of drawback, for drawback of import duty related to the duty paid on the imported goods actually used in the manufacture of the exported goods and, in the case of the goods specified in sub-paragraphs (*c*) and (*e*) above, removes the condition for drawback that duty shall have been paid at not less than a specified rate;

(3) varies the rate of drawback of import duty in respect of the following exported goods:—

(*a*) animal black of certain descriptions manufactured from certain imported bones;

(*b*) apricot kernel products manufactured from certain imported apricot kernels;

(*c*) cigarette papers in the form of booklets manufactured from certain imported cigarette paper; and

(*d*) certain soya bean oil manufactured from imported soya beans;

(4) corrects the description of certain imported woods used in the manufacture of exported veneer sheets to conform with the Customs Tariff.