DRAWBACKS (CUSTOMS) (ACT OF 1958)

1958 No. 1122

The Import Duty Drawbacks Order, 1958

Made - - - - - - 8*th July*, 1958
Laid before the House of Commons 11*th July*, 1958
Coming into Operation 1*st January*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section nine of, and the Fifth Schedule to, the Import Duties Act, 1958(a), and by 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.—(1) As respects import duty paid on any imported articles which on importation fell to be classified under any of the headings of the Customs Tariff, 1959, listed in the First Schedule to this Order, drawback shall be allowed in accordance with paragraph 2 of the Fifth Schedule to the principal Act on the exportation of the imported articles or goods incorporating the imported articles, but so that drawback under any entry in the said First Schedule shall be subject to the restrictions (if any) provided for in the second column in that entry.

(2) Where in any entry in the said First Schedule the drawback is expressed in the second column to be, or not to be, allowable for goods of a specified description, this is to be taken (unless the context otherwise requires) as restricting accordingly the description of imported articles in respect of which drawback may be allowed.

(3) No drawback of any duty shall be allowed by virtue of this Article if drawback in respect of that duty is allowable by virtue of Article 2 of this Order.

2.—(1) On the exportation of goods of a description mentioned in the first column in any entry in the Second Schedule to this Order, being goods produced or manufactured from imported articles of any description mentioned in relation to those goods in the second column in that entry, drawback as respects import duty paid on the imported articles shall be allowed in accordance with paragraph 3 of the Fifth Schedule to the principal Act and with the following provisions of this Article.

(2) The rate of drawback under any entry in the Second Schedule to this Order shall be as shown in the third column in that entry; and the quantity by reference to which any rate of drawback is stated is (according to the context) the quantity of the exported goods or the quantity actually contained in the exported goods of goods of the specified description, being either the imported articles or goods produced or manufactured from the imported articles.

(a) 6 & 7 Eliz. 2. c. 6.

(3) Until the end of the year nineteen hundred and sixty-three this Article shall have effect as if the reference in paragraph (1) to import duty included any duty charged—

(*a*) under the Import Duties Act, 1932(**a**);

(*b*) under the Safeguarding of Industries Act, 1921(**b**);

(*c*) under section four of the Finance Act, 1925(**c**), or section nine of the Finance Act, 1933(**d**);

(*d*) under the Ottawa Agreements Act, 1932(**e**), or section six of the Finance Act, 1934(**f**);

(*e*) under the entries relating to figs and raisins in the Schedule to the Customs Tariff Act, 1876(**g**), or under section three of the Customs and Inland Revenue Act, 1890(**h**).

(4) Drawback under any provision in the Second Schedule to this Order which specifies a date in the second column shall only be allowed as respects duty paid on imported articles of which entry under the Customs Acts on importation was delivered on or after that date, or which were delivered from bonded warehouse on or after that date.

(5) The provisions of the Third Schedule to this Order shall have effect in relation to drawback under the entries in the Second Schedule relating to man-made fibres and manufactures thereof or to silk and manufactures thereof.

3.—(1) In this Order—

(*a*) " the principal Act " means the Import Duties Act, 1958;

(*b*) " duty value ", in relation to goods charged with any duty which is to be drawn back, means the value by reference to which the duty was paid.

(2) The Interpretation Act, 1889(**i**), applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

4.—(1) This Order may be cited as the Import Duty Drawbacks Order, 1958.

(2) This Order shall come into operation on the first day of January, nineteen hundred and fifty-nine.

Dated this eighth day of July, 1958.

Harwood Harrison,
R. Brooman-White,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 22 & 23 Geo. 5 c. 8. (b) 11 & 12 Geo. 5. c. 47. (c) 15 & 16 Geo. 5. c. 36.
(d) 23 & 24 Geo. 5. c. 19. (e) 22 & 23 Geo. 5. c. 53. (f) 24 & 25 Geo. 5. c. 32.
(g) 39 & 40 Vict. c. 35. (h) 53 & 54 Vict. c. 8. (i) 52 & 53 Vict. c. 63.

FIRST SCHEDULE

DRAWBACKS ON EXPORTATION OF IMPORTED ARTICLES OR OF GOODS INCORPORATING IMPORTED ARTICLES

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
	Animal products
02.01 and 02.06 (meat and edible meat offals).	Allowable for beef and veal and edible offals of beef and veal; but, for boned or boneless beef or veal or edible offals of beef or veal, imported as such, allowable only on the exportation of the imported articles in the packages in which they were imported.
	Vegetable products
07.05, 10.02 to 10.05 and 10.07 (leguminous vegetables and cereals).	Allowable for seeds of a kind used for sowing.
12.03 (seeds, fruit and spores, of a kind used for sowing).	—
14.01 (vegetable materials of a kind used primarily for plaiting).	Allowable for bamboos and rattans, whether or not washed, cut to length, sorted, split or bleached, but not further prepared.
	Products of the chemical and allied industries
All headings of Chapters 28 and 29 (chemicals, inorganic or organic).	Allowable for goods for which the rate of duty under the relevant heading was an ad valorem rate of 25 per cent. or over, or the greater of such an ad valorem rate and a specific rate.
28.17 (sodium hydroxide, potassium hydroxide, etc.).	Allowable for solid potassium hydroxide of a purity of not less than 88 per cent. and not more than 92 per cent. (in addition to any goods for which drawback is allowable under the last preceding entry).
30.04 (wadding, gauze, bandages and similar medical or surgical dressings, etc.).	Allowable for wadding containing more than 15 per cent. by weight of man-made fibres.
37.02 (unexposed photographic film).	Allowable for film of a length of 12 feet or more.
37.07 (exposed and developed cinematograph film not consisting only of sound track).	—
	Articles of plastic and other artificial materials, or of rubber
39.07 (articles of artificial resins or plastic materials, or of cellulose esters or ethers).	Allowable— (*a*) for articles of apparel (finished or unfinished, complete or incomplete) and for material cut to shape for making into apparel; (*b*) for objects of personal adornment; (*c*) for book-ends; (*d*) for cigar and cigarette cases and boxes; (*e*) for clock and watch glasses; (*f*) for fancy blotters; (*g*) for inkstands; (*h*) for photograph frames; (*i*) for powder bowls and boxes;

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
39.07 (articles of artificial resins or plastic materials, or of cellulose esters or ethers).—*cont.*	(*j*) for receptacles imported as part of a brush, comb and mirror set; (*k*) for smokers' ash receptacles; but not allowable, in the case of the articles referred to at (*d*) and (*i*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
40.11 (rubber tyres, tyre cases, inner tubes and tyre flaps).	Not allowable for goods suitable for cycles not mechanically propelled.
40.13 (articles of apparel, etc., of unhardened vulcanised rubber).	—
Leather and furskin, and articles of descriptions commonly made thereof	
41.02 to 41.08 (leather).	—
42.02 (travel goods and other cases or containers of leather or certain other materials).	Allowable— (*a*) for cases, made wholly or partly of leather or material resembling leather, for musical instruments; (*b*) for cigar and cigarette cases and boxes; (*c*) for pocket wallets and for purses; (*d*) for receptacles imported as part of a brush, comb and mirror set; (*e*) for tobacco pouches; (*f*) for women's handbags; but not allowable, in the case of the articles referred to at (*b*), (*c*) and (*e*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
42.03 (articles of apparel, etc. of leather or of composition leather).	—
42.05 (miscellaneous articles of leather or of composition leather).	Allowable for fancy blotters.
43.02 (furskins, tanned or dressed, and pieces thereof).	Allowable for furskins, tanned or dressed, not assembled.
43.03 and 43.04 (articles of furskin, and artificial fur and articles thereof).	Allowable for articles of apparel (finished or unfinished, complete or incomplete) and for material cut to shape for making into apparel.
Wood and cork and articles thereof	
44.03 to 44.08, 44.10, 44.13 and 44.14 (wood in various forms, not more than partly manufactured, wood paving blocks and railway and tramway sleepers of wood).	Not allowable, in the case of heading No. 44.08, except for riven staves not further prepared.
44.15 (plywood and other laminated or inlaid wood products and the like).	Allowable for plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material.
44.20 (wooden picture and photograph frames and the like).	Allowable for photograph frames.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
44.25 (wooden tools, tool bodies, tool handles and certain other articles of wood).	Allowable— (*a*) for tools; (*b*) for axe handles of the bent fawn foot type, not less than 24 inches in length; (*c*) for matchet handles.
44.27 (certain articles of wood of a domestic, personal or ornamental kind).	Allowable— (*a*) for articles of personal adornment; (*b*) for book-ends; (*c*) for cigar and cigarette cases and boxes; (*d*) for inkstands; but not allowable, in the case of the articles referred to at (*c*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
44.28 (miscellaneous articles of wood).	Allowable— (*a*) for tops of bottle stoppers, but only on the exportation as such of bottle stoppers consisting wholly or partly of the imported top joined to a cork; (*b*) for curved handles pierced transversely at each end for attachment purposes, of a size and shape adapted for use in suitcases or attaché cases; (*c*) for parts of matchet handles; (*d*) for spoons, flat, not more than 6 inches in length and not more than $\frac{1}{8}$ inch in thickness; (*e*) for sticks of circular cross-section throughout, not more than $\frac{1}{4}$ inch in diameter, and not more than 6 inches or less than 2 inches in length; but not allowable, in the case of the articles referred to at (*b*) above, on the exportation of goods incorporating those articles as part of the packing, container or get-up of the goods.
45.03 and 45.04 (articles of cork and agglomerated cork).	Allowable for corks, being parts of bottle stoppers, but only on the exportation as such of bottle stoppers consisting wholly or partly of the imported cork joined to a top.
Articles of paper and paperboard	
48.18 (registers, exercise books, note books, blotting-pads, etc., of paper or paperboard).	Allowable for fancy blotters.
Textiles and textile articles	
50.03 (silk waste).	Allowable for goods containing more than 15 per cent. by weight of man-made fibres.
50.04 to 50.10 (silk yarn, silk-worm gut and imitation catgut of silk, and woven silk fabrics).	—
51.01 to 51.04 (yarn and the like, and woven fabrics, of man-made fibres, continuous)	—

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
52.01 (metallised yarn).	Allowable for goods containing more than 15 per cent. by weight of silk, of man-made fibres, or of both together.
52.02 (woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like).	—
53.03 (waste of sheep's or lambs' wool or of other animal hair, not pulled or garnetted).	—
53.04 (waste of sheep's or lambs' wool or of other animal hair, pulled or garnetted).	Allowable for goods containing more than 15 per cent. by weight of man-made fibres.
53.06 to 53.10 (yarn of sheep's or lambs' wool or of other animal hair).	Allowable for goods containing silk or man-made fibres.
53.11 to 53.13 (woven fabrics of sheep's or lambs' wool or of other animal hair).	—
54.01 (flax, flax tow and flax waste).	Allowable for flax, flax tow or flax waste not hackled, carded or combed.
54.02 (ramie, ramie noils and ramie waste).	Allowable for ramie, ramie noils or ramie waste not carded or combed.
54.03 and 54.04 (flax or ramie yarn).	Allowable for yarn containing silk or man-made fibres.
54.05 (woven fabrics of flax or ramie).	—
55.03 (cotton waste, not carded or combed).	—
55.05 and 55.06 (cotton yarn).	Allowable for yarn containing silk or man-made fibres.
55.07 to 55.09 (woven fabrics of cotton).	—
All headings of Chapter 56 (man-made fibres, discontinuous, and yarn and fabrics thereof).	—
57.01 and 57.03 (true hemp, jute, and tow and waste thereof).	Allowable for hemp or jute, or tow or waste thereof, not carded or combed.
57.04 (miscellaneous vegetable textile fibres and waste thereof).	Allowable for goods, not carded or combed, containing more than 15 per cent. by weight of man-made fibres.
57.05 to 57.07 (yarn of true hemp, jute and miscellaneous vegetable textile fibres).	Allowable for yarn containing man-made fibres.
57.09 to 57.11 (woven fabrics of true hemp, jute and miscellaneous vegetable textile fibres).	—
57.12 (woven fabrics of paper yarn).	Allowable for woven fabric of a weight not exceeding 12 oz. to the square yard, made either entirely from paper yarn, whether treated with cellulose solution or not, or from such material with the addition of one or more strands of other material in the selvedge.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
All headings of Chapter 58 (carpets, etc., and tapestries; pile and chenille fabrics; narrow fabrics; tulle and other net fabrics; lace; embroidery).	Not allowable for chenille or gimped yarns of heading No. 58.07 not containing silk or man-made fibres.
All headings of Chapter 59 (wadding and felt; twine, cordage, etc.; special fabrics; impregnated and coated fabrics; textile articles of industrial use).	Not allowable for goods of heading No. 59.01 (wadding, flock, etc.) not containing more than 15 per cent. by weight of man-made fibres. Not allowable for goods of heading No. 59.04 (twine, cordage, etc.) not containing silk or man-made fibres. Not allowable, in the case of articles of any of headings Nos. 59.01 to 59.05 (wadding, etc., felt, bonded fibre fabrics, twine, cordage, etc., and nets and netting), on the exportation of goods incorporating them as, or as part of, the packing, container or get-up of the goods.
All headings of Chapter 60 (knitted and crocheted goods).	—
All headings of Chapter 61 (articles of apparel, etc., of textile fabric, other than knitted and crocheted goods).	—
62.01 and 62.02 (travelling rugs and blankets; household linen and textile furnishings).	—
62.03 and 62.04 (sacks and bags, of a kind used for the packing of goods; tarpaulins, sails, awnings, sunblinds, tents and camping goods).	Allowable for articles containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components of the article; but not allowable on the exportation of goods incorporating the article as, or as part of, the packing, container or get-up of the goods.
62.05 (miscellaneous made-up textile articles).	Allowable— (*a*) for articles containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components of the article; (*b*) for boot, shoe, corset and similar laces.
Both headings of Chapter 63 (old clothing, etc., and rags).	—
Footwear, headgear and miscellaneous articles of kinds suitable for personal use	
64.01 to 64.04 (footwear).	—
All headings of Chapter 65 (headgear and parts thereof).	—

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
66.01 (umbrellas and sunshades).	Allowable for goods with covers or cases containing silk or man-made fibres.
67.02 (artificial flowers, foliage or fruit).	Allowable for artificial flowers, foliage or fruit, and for articles made of artificial flowers, foliage or fruit.
67.04 (wigs and other false hair, and other articles of human hair).	Allowable for hair nets.
Articles of stone, plaster, cement, asbestos, mica and similar materials; ceramic products; glass and glassware	
68.04 and 68.05 (millstones, grindstones, etc. and hand polishing stones, whetstones, oil stones, etc.).	—
68.14 (friction material of a kind suitable for brakes, clutches or the like, with a basis of asbestos, other mineral substances or cellulose).	—
69.03 (miscellaneous refractory goods).	Allowable for laboratory wares, but not on the exportation of goods incorporating those wares as, or as part of, the packing, container or get-up of the goods.
69.09 (laboratory, chemical or industrial wares of ceramics, and certain other articles).	Allowable for laboratory wares, but not on the exportation of goods incorporating those wares as, or as part of, the packing, container or get-up of the goods.
69.11 and 69.12 (tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or other pottery).	Allowable— (*a*) for powder bowls, but not on the exportation of goods incorporating the bowl as, or as part of, the packing, container or get-up of the goods; and (*b*) for smokers' ash receptacles.
69.13 (certain ornaments and furniture of ceramics).	Allowable for inkstands and for book-ends.
70.03 (glass in balls, rods and tubes, unworked, not being optical glass).	Allowable for tubing of a kind suitable for use for scientific purposes.
70.08 (safety glass consisting of toughened or laminated glass).	Allowable for safety glass in sizes and shapes ready for incorporation in motor vehicles.
70.09 (glass mirrors).	Allowable for hand mirrors, and for rear-view mirrors suitable for cycles or motor vehicles.
70.10 (certain containers of glass).	Allowable for syphon vases, but not on the exportation of goods incorporating the syphon vase as, or as part of, the packing, container or get-up of the goods.
70.11 (glass envelopes for electric lamps, etc.).	Allowable for glass envelopes other than those for filament lamps or for mercury arc rectifiers of the mercury pool cathode type.
70.12 (glass inners for vacuum flasks, etc.).	—

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
70.13 (table, kitchen, toilet, office and similar glassware).	Allowable— (*a*) for table and kitchen glassware, whether finished or not, imported without metal fittings, of a kind commonly used in the preparation or serving of food or drink; (*b*) for powder bowls; (*c*) for smokers' ash receptacles; but not allowable, in the case of the articles referred to at (*a*) and (*b*) above, on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods.
70.15 (clock and watch glasses and similar glasses).	Allowable for clock and watch glasses.
70.17 (laboratory, hygienic and pharmaceutical glassware, and glass ampoules).	Allowable for laboratory glassware and for glass ampoules; but not allowable on the exportation of goods incorporating the imported article as, or as part of, the packing, container or get-up of the goods.
70.18 (optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses).	Allowable for optical glass and elements of optical glass.
70.19 (glass beads, imitation pearls, etc., and other decorative glass smallwares and articles thereof).	Allowable for articles wholly or partly of glass beads, and for objects of personal adornment.
Jewellery, etc.	
71.12 (articles of jewellery and parts thereof of precious metal or rolled precious metal).	Allowable for buttons, but not on the exportation of goods incorporating buttons.
71.15 (articles consisting of or incorporating pearls or precious or semi-precious stones).	Allowable for buttons, but not on the exportation of goods incorporating buttons.
71.16 (imitation jewellery).	—
Base metals and articles of base metal	
73.02 (ferro-alloys).	Allowable for ferro-molybdenum, for ferro-titanium containing not more than 2 per cent. by weight of carbon, for ferro-tungsten and for ferro-vanadium.
73.20 (tube and pipe fittings of iron or steel).	Allowable for specialised parts of motor vehicles or machinery.
73.29 (chain and parts thereof of iron or steel).	Allowable for specialised parts of motor vehicles or machinery.
73.32 (bolts, nuts, screws, rivets, etc., of iron or steel).	Allowable for specialised parts of motor vehicles, clocks and watches, or machinery.
73.35 (springs and leaves for springs of iron or steel).	Allowable for specialised parts of motor vehic les or machinery.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
73.40 (miscellaneous articles of iron or steel).	Allowable— (*a*) for electrical insulator parts, being insulator caps of galvanised steel, each weighing not more than 7 lb. and not less than 2 lb., but only on the exportation as such of electrical insulators of glass and metal incorporating the caps; (*b*) for ladies' handbag frames, but only on the exportation as such of ladies' handbags incorporating the frames; (*c*) for empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders, and for parts of such spools.
74.08 (tube and pipe fittings of copper or copper alloys).	Allowable for specialised parts of motor vehicles or machinery.
74.11 (certain articles of copper wire or of wire of copper alloys).	Allowable for fourdrinier paper-machine wires.
74.13 (chain and parts thereof of copper or copper alloys).	Allowable for specialised parts of motor vehicles or machinery.
74.15 (bolts, nuts, screws, rivets, etc., of copper or copper alloys).	Allowable for specialised parts of motor vehicles, clocks and watches, or machinery.
74.16 (springs of copper or copper alloys).	Allowable for specialised parts of motor vehicles or machinery.
74.19 (miscellaneous articles of copper or copper alloys).	Allowable for ladies' handbag frames, but only on the exportation of ladies' handbags incorporating the frames.
75.04 and 75.06 (tube and pipe fittings and miscellaneous articles of nickel or nickel alloys).	Allowable for specialised parts of motor vehicles or machinery.
76.07 (tube and pipe fittings of aluminium or aluminium alloys).	Allowable for specialised parts of motor vehicles or machinery.
76.15 (articles of a kind used for domestic purposes and certain other articles of aluminium or aluminium alloys).	Allowable for smokers' ash receptacles.
76.16 (miscellaneous articles of aluminium or aluminium alloys).	Allowable— (*a*) for cigar and cigarette cases and boxes, but not on the exportation of goods incorporating those articles as, or as part of, the packing, container or get-up of the goods; (*b*) for specialised parts of motor vehicles or machinery.
77.03 (miscellaneous articles of magnesium or magnesium alloys).	Allowable for specialised parts of motor vehicles or machinery.
78.05 and 78.06 (tube and pipe fittings and miscellaneous articles of lead or lead alloys).	Allowable for specialised parts of motor vehicles or machinery.
79.04 and 79.06 (tube and pipe fittings and miscellaneous articles of zinc or zinc alloys).	Allowable for specialised parts of motor vehicles or machinery.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
80.05 and 80.06 (tube and pipe fittings and miscellaneous articles of tin or tin alloys).	Allowable for specialised parts of motor vehicles or machinery.
81.01 (tungsten and tungsten alloys, and articles thereof).	—
81.02 (molybdenum and molybdenum alloys, and articles thereof).	—
81.04 (miscellaneous base metals and alloys, and articles thereof).	Allowable— (*a*) for chromium and vanadium and articles thereof; (*b*) for manganese metal (other than alloys of manganese) containing not more than 1 per cent. by weight of carbon.
82.01 (agricultural, horticultural and forestry hand tools).	Allowable for picks, for axes, bill hooks and similar hewing tools, for grass shears, and for timber wedges.
82.02 to 82.08 (tools and implements of various types, of base metal).	—
82.09 (knives).	Allowable for pocket knives.
82.11 (razors and razor blades).	Allowable for razors other than safety razors.
82.12 (scissors and blades therefor).	Allowable for scissors, including tailors' shears.
82.13 (miscellaneous articles of cutlery; manicure and chiropody sets and appliances).	Allowable for manicure sets, for manicure clippers and nippers, being articles not less than 4 inches in length, and for nail files.
83.01 (locks and padlocks, frames for handbags, etc., incorporating locks, and keys therefor, of base metal).	Allowable— (*a*) for spring-catch locks with spring hinged hasps, of a size and shape adapted for use in suitcases or attaché cases, but not on the exportation of goods incorporating the locks as part of the packing, container or get-up of the goods; (*b*) for ladies' handbag frames, but only on the exportation as such of ladies' handbags incorporating the frames.
83.06 (indoor ornaments of base metal).	Allowable for metal ornaments in the form of models of living creatures, flowers, foliage, fruit, or inanimate objects, being ornaments of a size and kind suitable for incorporation as decoration in clock cases, inkstands, ash trays, caskets and similar articles used for domestic or office purposes; but not allowable on the exportation of goods incorporating the ornament as part of the packing, container or get-up of the goods.
83.07 (lamps, etc., of base metal but not including electrical apparatus).	Allowable for cycle lamps.
83.09 (clasps, frames with clasps for handbags, etc., buckles, buckle-clasps and certain other articles, of base metal, of kinds commonly used for clothing, travel goods, etc.).	Allowable— (*a*) for ladies' handbag frames, but only on the exportation as such of ladies' handbags incorporating the frames; (*b*) for fancy buckles and clasps.
83.11 (bells and gongs, non-electric, of base metal).	Allowable for cycle bells.
83.12 (photograph, picture and similar frames and mirrors, of base metal).	Allowable for photograph frames and for mirrors.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
	Machinery and electrical equipment
All headings of Chapter 84 (boilers, machinery and mechanical appliances).	—
85.01 (electrical goods of the following descriptions: generators, motors, converters, transformers, rectifiers and rectifying apparatus, inductors).	Allowable for generators, motors and rotary converters, for laboratory induction coils, for calibrated inductors, and for parts of any of those articles.
85.02 (electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; and certain other electro-magnetic articles).	—
85.03 (primary cells and primary batteries).	Allowable for standard cells and for parts thereof.
85.04 (electric accumulators).	Allowable for positive plates and negative plates, made of nickel plated steel, not less than $5\frac{1}{10}$ inches nor more than $5\frac{1}{2}$ inches in length, and not less than $1\frac{1}{8}$ inches nor more than $1\frac{3}{8}$ inches in width.
85.05 to 85.09 (hand tools, domestic appliances, shavers and hair clippers, with self-contained electric motors; electrical starting and ignition equipment for internal combustion engines; certain electrical equipment for cycles and motor vehicles).	—
85.11 (industrial and laboratory electric furnaces, etc.; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting).	Allowable for laboratory electric furnaces, for welding, brazing and soldering machines and apparatus and similar machines and apparatus for cutting, and for parts of any of those articles.
85.12 (electric space and water heaters, electric hair dressing appliances and certain other electric appliances of a similar nature).	Allowable for hair driers and parts thereof and for hand and face driers and parts thereof.
85.13 (electrical line telephonic and telegraphic apparatus).	Allowable for teleprinters, for morse transmitters and receivers, for morse reperforators, and for parts of any of those articles.
85.15 (radio etc. apparatus).	Allowable— (*a*) for radio (including radar and television) transmitting sets, receiving sets and combined transmitting and receiving sets, complete, designed or adapted for fitting to aircraft or motor vehicles; (*b*) for radio-broadcast and television reception apparatus incorporating gramophones.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
85.18 (electrical capacitors).	Allowable for laboratory and standard capacitors and parts thereof.
85.19 (apparatus for making and breaking, protecting, connecting, regulating or controlling electrical circuits).	Allowable— (*a*) for solenoid or motor operated switches; (*b*) for switches, switchboards and control panels, being specialised parts of machinery, aircraft or motor vehicles; (*c*) for motor driven and vibrating contact automatic voltage regulators; (*d*) for precision, standard and laboratory resistors, and parts thereof.
85.20 (electric filament lamps and electric discharge lamps; arc-lamps; electrically ignited photographic flash bulbs).	Allowable for discharge lamps and for arc-lamps for cinematograph projectors, and for parts of such lamps.
85.21 (thermionic, cold cathode and photo-cathode valves and tubes; photocells; crystal valves; mounted piezo-electric crystals).	Allowable for thermionic, cold cathode and photo-cathode valves and tubes, for photo-cells, for mounted piezo-electric quartz crystals, and for parts of any of those articles.
85.22 (miscellaneous electrical goods and apparatus).	Allowable for standard signal generators, radio type, for oscillators, laboratory and standard, and for parts of any of those articles.
85.24 (carbon brushes, arc-lamp carbons and other carbon articles of a kind used for electrical purposes).	Allowable for arc-lamp carbons and parts thereof, and for amorphous carbon electrodes, other than primary battery carbons.
85.26 (certain insulating fittings for electrical apparatus, being fittings wholly of insulating material apart from certain components incorporated for purposes of assembly).	—
Vehicles, aircraft and vessels	
86.01 to 86.04 (rail locomotives and mechanically propelled railway and tramway rolling-stock).	—
86.06 (railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles).	Allowable for cranes.
86.09 (parts of railway and tramway locomotives and rolling-stock).	Allowable for parts of rail locomotives.
All headings of Chapter 87 (vehicles other than railway or tramway rolling-stock), except headings Nos. 87.10 (cycles, not motorised) and 87.13 (baby carriages and invalid carriages, not mechanically propelled).	Allowable, in the case of goods of heading No. 87.14 (miscellaneous vehicles, not mechanically propelled), only for trailer units of flexible or articulated motor vehicles, and for parts of such units.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
88.02 and 88.03 (flying machines, gliders and kites; rotochutes; and parts of those articles).	Allowable for flying machines, and for parts of flying machines.
88.04 (parachutes).	Allowable for goods for which the rate of duty was an ad valorem rate of 35 per cent. or over.
88.05 (catapults and similar aircraft launching gear; ground flying trainers).	—
Optical, photographic, measuring, etc., and medical and surgical apparatus; clocks and watches; musical instruments, and sound recorders and reproducers	
All headings of Chapter 90 (optical, photographic, measuring, etc., and medical and surgical apparatus), except headings Nos. 90.04 (spectacles, etc.), 90.18 (mechano-therapy appliances and the like) and 90.21 (instruments, etc., designed solely for demonstration).	Allowable, in the case of goods of heading No. 90.03 (frames and mountings for spectacles), only for frames of tortoise-shell. Allowable, in the case of goods of headings Nos. 90.07, 90.10, 90.13, 90.14, 90.16, 90.17 and 90.19, only for goods for which the rate of duty was an ad valorem rate of 25 per cent. or over. Not allowable, in the case of goods of headings Nos. 90.28 and 90.29, for, or for parts of, ammeters, voltmeters, wattmeters, thermostats or thermoregulators, except for precision types and parts of precision types.
All headings of Chapter 91 (clocks and watches).	—
All headings of Chapter 92 (musical instruments, and sound recorders and reproducers).	—
Miscellaneous manufactured articles	
94.03 (miscellaneous furniture).	Allowable for wooden frames for camp beds, imported without metal fittings, but only on the exportation as such of complete assembled camp beds each incorporating a wooden frame and a canvas top.
94.04 (mattress supports, articles of bedding or similar furnishing fitted with springs or stuffed with any material, or of foam rubber).	Allowable for articles containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components of the article.
95.01 (worked tortoise-shell and articles of tortoise-shell).	Allowable for articles of tortoise-shell.
95.02 (worked mother of pearl and articles of mother of pearl).	Allowable for articles of mother of pearl.
95.05 (worked horn, coral or other animal carving material, and articles thereof).	Allowable— (*a*) for articles of coral or shells; (*b*) for matchet handles and parts thereof, of horn.

Tariff headings comprising imported articles for which drawback is allowable.	*Restrictions on drawback*
96.02 (miscellaneous brooms and brushes, paint rollers, etc.).	Allowable for hair, tooth, nail, clothes, hat and shaving brushes.
96.05 (powder-puffs and pads for applying cosmetics or toilet preparations).	Not allowable on the exportation of goods incorporating the imported article as, or as part of, the packing, container or get-up of the goods.
97.01 to 97.03 (toys).	Not allowable for parts.
97.04 (equipment for parlour, table and funfair games).	Not allowable for playing cards, or for billiard tables.
98.01 (buttons and button moulds, studs, cuff links and press-fasteners).	Allowable— (*a*) for buttons and button moulds, and parts and blanks thereof, but not on the exportation of goods incorporating them; (*b*) for cuff-links.
98.03 (fountain pens, etc., pen-holders, pencil-holders and the like, propelling pencils and sliding pencils).	—
98.05 (pencils, with certain exceptions, crayons, chalks and the like).	Allowable for pencils.
98.11 (smoking pipes; cigar and cigarette holders).	—
98.12 (combs, hair-slides and the like).	—
98.14 (scent and similar sprays of a kind used for toilet purposes).	—
98.15 (vacuum flasks, etc.).	Allowable for vacuum flasks and other vacuum vessels, complete with cases.

SECOND SCHEDULE

DRAWBACKS ON EXPORTATION OF GOODS PRODUCED OR MANUFACTURED FROM THE IMPORTED ARTICLES

Exported Goods	Imported Articles	Rate of Drawback
Almonds and goods made with almonds:		
1. Blanched almonds, roasted and salted, or unsalted, and either whole, cut, broken (whether or not coloured and dried) or ground, but, in any case, not further prepared.	Unblanched almonds, not in shell (1st January, 1949).	£1 19s. 6d. per cwt. of blanched almonds.
2. Marzipan containing not less than 40 per cent. by weight of blanched almonds and no other nuts.	Unblanched almonds, not in shell (1st January, 1949).	£1 19s. 6d. per cwt. of blanched almonds.
Boots, bootees, shoes, slippers and sandals containing in the uppers (and not as linings, internal stiffening pieces, stitchings, fastenings or ornaments) leather of the following description, namely, dressed leather other than patent leather, and other than glacé kid being chrome tanned goat skin of smooth polished finish.	Leather of the description referred to in column 1, not imported in the form of shaped pieces for making into footwear (8th November, 1950).	A rate per square foot of dressed leather fixed according to the amount per square foot of the duty paid on that leather as follows: where that amount was not more than 5d., a rate of 5·6d.; where that amount was more than 5d., a rate equal to 5·6d. for the first 5d. of that amount plus 2·8d. for each additional 2d. or part of 2d. of that amount.
Bromvaletone	*iso*Valeric acid (25th April, 1958).	9d. per kilogram of bromvaletone.
Carbromal and acetylcarbromal:		
1. Carbromal	α-Ethylbutyric acid (25th April, 1958).	8·9d. per kilogram of carbromal.
2. Acetylcarbromal	α-Ethylbutyric acid (25th April, 1958).	9·5d. per kilogram of acetylcarbromal.
Castor oil	Castor seed (1st January, 1949).	£5 11s. 6d. per ton of castor oil.
Cherries, preserved by sugar (drained, glacé or crystallised), whether in syrup or not.	Stoned cherries provisionally preserved in sulphur water, in brine or in other preservative solutions, excluding cherries preserved in sugar (1st January, 1949).	7s. 9d. per cwt. of drained, glacé or crystallised cherries.
Chewing gum and chewing confectionery.	Chewing gum base (1st January, 1949).	£2 10s. 0d. per cwt. of chewing gum base.
Doors, flush, faced with fibre hardboard.	Fibre hardboard, of a weight exceeding 50 lb. per cubic foot, imported in sheets of a length exceeding 5 ft. 11⅞ ins. but not exceeding 7 ft. 0⅛ in., of a width exceeding 1 ft. 5⅜ ins. but not exceeding 3 ft. 0⅛ in., and of a thickness exceeding 0·105 in. but not exceeding 0·145 in. (5th February, 1958).	4s. 2d. per 100 sq. ft. of fibre hardboard.

Exported Goods	Imported Articles	Rate of Drawback
Fish:		
1. Canned, in soya bean oil (hydrogenated or not), but with no other oil added.	Soya beans (1st January, 1949).	£4 3s. 6d. per ton of soya bean oil.
2. Other canned fish ...	Olive oil of not more than 1 per cent. acidity (expressed as oleic acid) (1st January, 1949).	2s. 3d. per gallon of olive oil.
3. Dried salted cleaned fish...	Fresh fish (1st January, 1949).	16s. 8d. per ton of dried salted cleaned fish.
Fruit cakes and other goods made with dried fruit:		
1. Fruit cakes, fruit puddings, biscuits and sweetmeat confectionery.	Raisins, sultanas, currants and other dried grapes, and dried figs.	(i) 2s. 0d. per cwt. of currants. (ii) 7s. 0d. per cwt. of dried grapes, other than currants. (iii) 6s. 0d. per cwt. of dried figs.
2. Mincemeat, pickles, sauces and chutneys.	Raisins, sultanas, currants and other dried grapes.	(i) 2s. 0d. per cwt. of currants. (ii) 7s. 0d. per cwt. of dried grapes other than currants.
3. Fig jam	Dried figs	6s. 0d. per cwt. of dried figs.
Glass, laminated, in sheets, consisting of two layers of glass with a middle layer of polyvinyl butyral.	Polyvinyl butyral in sheet form (12th February, 1951).	1d. per square foot of laminated glass.
Glucose, liquid, containing not more than 19 per cent. by weight of water.	Starch, being maize starch or milo starch (20th June, 1958).	2s. 2·1d. per cwt. of liquid glucose.
Hats, bonnets, hat shapes, capelines, hoods and manchons.	Hatters' fur, unblown (25th July, 1952).	1s. 6d. per lb. of felt.
Leather; saddlery and harness; travel goods, handbags and the like:		
1. Leather, dressed, in complete skins.	Goat and kid skins, fresh, salted, dried, pickled or limed, but not further treated (4th June, 1956).	5½d. per skin.
2. Saddlery and harness (including horse boots) and trunks, bags, wallets, pouches and other receptacles (whether fitted or not).	Dressed leather, other than patent leather, and other than glacé kid being chrome tanned goat skin of smooth polished finish (16th April, 1951).	A rate per square foot of dressed leather fixed according to the amount per square foot of duty paid on that leather as follows: where that amount was not more than 5d., a rate of 4d.; where that amount was more than 5d., a rate equal to 4d. for the first 5d. of that amount plus 2d. for each additional 2d. or part of 2d. of that amount.
3. Suitcases and attaché cases	Board (other than vulcanised fibre board, leatherboard, imitation leatherboard and strawboard) made from paper or pulp, being board weighing more than 850 grammes per square metre, of which one side only has been coloured and varnished, and of a duty value not less than £55 per ton (1st January, 1949).	A rate per ton of board equal to £1 for each complete £5 of its duty value per ton.

Exported Goods	Imported Articles	Rate of Drawback
Linseed oil, and goods made with linseed oil (other than printers' inks):		
1. Linseed oil, and mixtures consisting of linseed oil and driers.	Linseed (1st January, 1949)	£12 10s. 0d. per ton of linseed oil.
2. Linseed oil, refined or heat-treated or both; mixtures consisting of linseed oil and driers; mixtures of linseed oil and other oils, with or without the addition of driers or of rosin or of both; mixtures of linseed oil and vegetable substances, with or without the addition of water; paint, enamel or varnish; putty.	Linseed oil (1st January, 1949).	£12 10s. 0d. per ton of linseed oil.
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	Linseed oil (1st January, 1949).	£12 15s. 9d. per ton of linseed oil fatty acids.
4. Printed linoleum and floor-cloth.	Linseed oil (1st January, 1949).	£2 16s. 9d. per ton of linoleum or floorcloth.
5. Linoleum, not printed, manufactured on a base of jute canvas.	Linseed oil (1st January, 1949).	£2 19s. 3d. per ton of linoleum.
6. Linoleum, not printed, manufactured on a base of bitumenised felt.	Linseed oil (1st January, 1949).	£2 0s. 0d. per ton of linoleum.
7. Cork carpets	Linseed oil (1st January, 1949).	£5 7s. 9d. per ton of cork carpet.
8. Felt base	Linseed oil (1st January, 1949).	10s. 4d. per ton of felt base.
9. Oil baize	Linseed oil (1st January, 1949).	£3 16s. 6d. per ton of oil baize.
10. Leathercloth	Linseed oil (1st January, 1949).	£4 3s. 9d. per ton of leather-cloth.
11. Blocks, tiles, and similar articles, of a kind used for floors, walls or staircases, consisting mainly (by weight) of cement, lime and plaster, and impregnated with linseed oil, of dimensions not greater than 10 ins. in length or width.	Linseed oil (1st January, 1949).	£1 11s. 6d. per ton of blocks, tiles or other articles.
12. Fishing nets	Linseed oil (1st January, 1949).	£5 11s. 9d. per ton of fishing nets.
Man-made fibres, and manufactures thereof (*as to this entry, see Schedule* 3):		
1. Yarn	Single yarn or tow exceeding 2 metres in length, excluding yarn or tow containing 10 per cent. or more by weight of silk.	9½d. per lb. of yarn.
2. Fabric	Yarn or tow exceeding 2 metres in length.	1s. 0d. per lb. of yarn.

Exported Goods	Imported Articles	Rate of Drawback
Man-made fibres—*cont.*		
3. Made-up articles	(*a*) Yarn	2s. 3d. per lb. of yarn, not made into fabric, and not being yarn doubled or twisted beyond the stage of single yarn since the duty became chargeable.
	(*b*) Single yarn or tow exceeding two metres in length.	10d. per lb. of yarn, doubled or twisted beyond the stage of single yarn, but not made into fabric.
	(*c*) Yarn or tow exceeding two metres in length.	1s. 1d. per lb. of yarn made into fabric.
4. Made-up articles, other than tyres.	Fabric—	
	of a duty value not exceeding 9s. 0d. per lb.	1s. 11d. per lb. of fabric.
	of a duty value exceeding 9s. 0d., but not exceeding 13s. 0d. per lb.	3s. 6d. per lb. of fabric.
	of a duty value exceeding 13s. 0d., but not exceeding 17s. 0d. per lb.	4s. 4d. per lb. of fabric.
	of a duty value exceeding 17s. 0d., but not exceeding 21s. 0d. per lb.	5s. 3d. per lb. of fabric.
	of a duty value exceeding 21s. 0d., but not exceeding 25s. 0d. per lb.	6s. 3d. per lb. of fabric.
	of a duty value exceeding 25s. 0d. per lb.	A rate per lb. of fabric equal to 6s. 3d. for the first 25s. 0d. per lb. of the duty value plus 7d. for each additional 4s. 0d. or part of 4s. 0d. per lb. of the duty value.
5. Tyres	Fabric—	
	of a duty value not exceeding 9s. 0d. per lb.	1s. 9d. per lb. of fabric.
	of a duty value exceeding 9s. 0d., but not exceeding 13s. 0d. per lb.	3s. 3d. per lb. of fabric.
	of a duty value exceeding 13s. 0d. per lb.	4s. 0d. per lb. of fabric.
Paper and paperboard, and goods made thereof:		
1. Paper and paperboard, coated, in reels or rectangular sheets.	Paper or paperboard, not coated, imported in reels, being paper or board of a weight when fully extended equivalent to not less than 200 grammes and not more than 500 grammes per square metre, of a thickness of not less than 0·25 mm. and not more than 0·80 mm., and on which the duty paid amounted to more than £5 10s. 0d. per ton (18th June, 1951).	A rate per ton of paper or paperboard (not coated) fixed according to the amount per ton of the duty paid on it as follows: where that amount was not more than £6 10s. 0d., a rate of £6; where that amount was more than £6 10s. 0d., a rate equal to £6 for the first £6 10s. 0d. of that amount, plus £1 for each additional £1 or part of £1 of that amount.

Exported Goods	Imported Articles	Rate of Drawback
Paper and paperboard—*cont.*		
2. Toilet paper in rolls or packets.	Paper of any of the following descriptions, being paper on which the duty paid amounted to not less than £6 per ton: (i) tissue paper or machine glazed paper of a weight when fully extended equivalent to not less than 19·5 grammes and not more than 24·5 grammes per square metre (15th September, 1949); (ii) crepe paper of a weight when fully extended equivalent to not less than 24·5 grammes and not more than 39 grammes per square metre (15th March, 1952).	A rate per ton of paper equal to £1 for each complete £1 of the amount per ton of the duty paid on it.
3. Cigarette papers in the form of booklets.	Cigarette paper imported in bobbins or reels (1st January, 1949).	£2 0s. 0d. per cwt. of cigarette paper.
4. Paper bags, open-topped without flaps, or closed except for a single opening of the valve type.	Paper of any of the following descriptions, being paper of a weight when fully extended equivalent to not more than 220 grammes per square metre and on which the duty paid amounted to more than £7 10s. 0d. per ton: (i) paper manufactured wholly of bleached or unbleached sulphate cellulose fibre; (ii) sulphite wrapping paper, machine glazed; (iii) greaseproof paper, bleached. (9th May, 1949).	A rate per ton of paper fixed according to the amount per ton of the duty paid on it, namely, a rate equal to £7 for the first £7 10s. 0d. of that amount, plus £1 for each additional £1 or part of £1 of that amount.
Photographic and cinematograph films:		
1. Exposed cinematograph film (including sound tracks), whether positive or negative, and whether developed or not.	Unexposed film of a length of 12 ft. or more: 35 mm. wide ... ... of a greater or less width	¼d. per linear foot of film. a rate proportionately increased or reduced.
2. Unexposed sensitised photographic film.	Nitro-cellulose photographic film base imported in rolls (1st January, 1949).	3s. per 100 sq. ft. of film base.
3. Unexposed sensitised photographic film; photographic film base prepared for colour photography, but not sensitised.	Photographic film base imported in rolls (other than nitro-cellulose) (1st January, 1949): of a thickness not exceeding ·004 in. of a thickness exceeding ·004 in. but not exceeding ·007 in. of a thickness exceeding ·007 in.	2s. 7d. per 100 sq. ft. of film base. 4s. 0d. per 100 sq. ft. of film base. 6s. 1d. per 100 sq. ft. of film base.

Exported Goods	Imported Articles	Rate of Drawback
Potassium amyl xanthate ...	Solid potassium hydroxide of a purity of not less than 88 per cent. and not more than 92 per cent. (17th September, 1954).	1s. 10d. per cwt. of potassium amyl xanthate.
Potassium ethyl xanthate ...	Solid potassium hydroxide of a purity of not less than 88 per cent. and not more than 92 per cent. (27th November, 1953; or if of a purity of less than 90 per cent., 17th September, 1954).	2s. 2d. per cwt. of potassium ethyl xanthate.
Printers' inks	(i) Carbon black (1st January, 1949).	10s. 6d. per cwt. of carbon black.
	(ii) Linseed oil (1st January, 1949).	12s. 6d. per cwt. of linseed oil.
Quebracho extract, soluble, and either solid (including powder) or liquid containing not less than 35 per cent. by weight of tannin:		
1. Unmixed with other tanning extracts.	Solid insoluble quebracho extract (1st January, 1949).	6s. 4d. per cwt. of soluble quebracho extract, if solid, or 3s. 3d. per cwt., if liquid.
2. Blends with myrobalan extract, being blends in which not less than two-thirds by weight of the total tannins are derived from quebracho extract and the whole of the remainder from myrobalan extract.	Solid insoluble quebracho extract (1st January, 1949).	4s. 1d. per cwt. of the blend, if solid, or 2s. 2d. per cwt., if liquid.
Sewing machine woodwork:	Wood and timber, square sawn but not further prepared or manufactured, and wooden veneer sheets (1st January, 1949).	The rates shown below for the several types of woodwork.
(1) Enclosed cabinets ...		4s. 3·9d. per cabinet, for wood and timber, and 3s. 0·7d. for veneer sheets.
(2) Cabinet tables (including electric drive cabinet tables):		
(*a*) flat top, without drawers		8·78d. per table, for wood and timber, and 5·45d. for veneer sheets.
(*b*) flat top, with one or more drawers.		1s. 3·7d. per table, for wood and timber, and 11d. for veneer sheets.
(*c*) with leaf cover and one or more drawers.		2s. 3·2d. per table, for wood and timber, and 2s. 1·2d. for veneer sheets.
(3) Manufacturing tables with one or more drawers.		1s. 5d. per table, for wood and timber, and 1s. 0·6d. for veneer sheets.
(4) Other tables:		
(*a*) plain, with one drawer		9·09d. per table, for wood and timber, and 5·05d. for veneer sheets.
(*b*) drop-leaf, with one or more drawers.		1s. 0·6d. per table, for wood and timber, and 6·91d. for veneer sheets.
(5) Bases		3·05d. per base, for wood and timber, and 1·38d. for veneer sheets.

Exported Goods	Imported Articles	Rate of Drawback
Sewing machine woodwork—*cont.*		
(6) Covers		3·62d. per cover, for wood and timber, and 5·72d. for veneer sheets.
(7) Carrying cases		4·65d. per case, for wood and timber, and 9·66d. for veneer sheets.
(8) Stand legs		5·79d. per stand leg, for wood and timber.
(9) Auxiliary tables		1·19d. per table, for wood and timber, and 0·75d. for veneer sheets.
Silk and manufactures thereof (*as to this entry, see Schedule* 3):		
1. 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.
2. Fabric, other than Eastern fabrics.	(*a*) Raw silk, waste (excluding noils) or yarn.	(i) 1s. 2d. per lb. of yarn, not wholly discharged. (ii) 1s. 9d. per lb. of yarn, wholly discharged.
	(*b*) Fabric, undischarged, other than bolting cloth— of a duty value not exceeding 10s. 0d. per lb.	5s. 0d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 10s. 0d., but not exceeding 20s. 0d. per lb.	7s. 6d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 20s. 0d., but not exceeding 30s. 0d. per lb.	10s. 6d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 30s. 0d., but not exceeding 40s. 0d. per lb.	13s. 6d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 40s. 0d. per lb.	A rate per lb. of fabric, wholly discharged, equal to 13s. 6d. for the first 40s. 0d. per lb. of the duty value plus 1s. 8d. for each additional 10s. 0d. or part of 10s. 0d. per lb. of the duty value.
	(*c*) Bolting cloth, containing no other fibre than silk.	1s. 9d. per lb. of fabric, wholly discharged.
3. Eastern fabric, dyed or printed.	Eastern fabric, not dyed or printed— of a duty value not exceeding 12s. 0d. per lb.	5s. 6d. per lb. of fabric.
	of a duty value exceeding 12s. 0d., but not exceeding 20s. 0d. per lb.	6s. 8d. per lb. of fabric.

Exported Goods	Imported Articles	Rate of Drawback
Silk and manufactures thereof —*cont.*		
3. Eastern fabric, dyed or printed—*cont.*	of a duty value exceeding 20s. 0d., but not exceeding 25s. 0d. per lb.	8s. 2d. per lb. of fabric.
	of a duty value exceeding 25s. 0d. per lb.	A rate per lb. of fabric equal to 8s. 2d. for the first 25s. 0d. per lb. of the duty value plus 1s. 2d. for each additional 5s. 0d. or part of 5s. 0d. per lb. of the duty value.
4. Made-up articles	(*a*) Raw silk, or waste (excluding noils).	1s. 3d. per lb. of yarn, wholly discharged, not made into fabric.
	(*b*) Raw silk, waste (excluding noils) or yarn.	(i) 1s. 2d. per lb. of yarn, not wholly discharged, made into fabric. (ii) 1s. 10d. per lb. of yarn, wholly discharged, made into fabric.
	(*c*) Fabric, undischarged, (other than Eastern fabrics and bolting cloth):	
	of a duty value not exceeding 10s. 0d. per lb.	5s. 4d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 10s. 0d., but not exceeding 20s. 0d. per lb.	8s. 0d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 20s. 0d., but not exceeding 30s. 0d. per lb.	11s. 2d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 30s. 0d., but not exceeding 40s. 0d. per lb.	14s. 4d. per lb. of fabric, wholly discharged.
	of a duty value exceeding 40s. 0d. per lb.	A rate per lb. of fabric, wholly discharged, equal to 14s. 4d. for the first 40s. 0d. per lb. of the duty value plus 1s. 10d. for each additional 10s. 0d. or part of 10s. 0d. per lb. of the duty value.
	(*d*) Fabric, wholly discharged, or partly discharged and containing no undischarged yarn (other than Eastern fabrics and bolting cloth):	
	of a duty value not exceeding 21s. 0d. per lb.	8s. 10d. per lb. of fabric.
	of a duty value exceeding 21s. 0d., but not exceeding 26s. 0d. per lb.	10s. 0d. per lb. of fabric.
	of a duty value exceeding 26s. 0d., but not exceeding 34s. 0d. per lb.	11s. 8d. per lb. of fabric.
	of a duty value exceeding 34s. 0d., but not exceeding 42s. 0d. per lb.	13s. 8d. per lb. of fabric.

Exported Goods	Imported Articles	Rate of Drawback
Silk and manufactures thereof —*cont.*		
4. Made-up articles—*cont.*	of a duty value exceeding 42s. 0d. per lb.	A rate per lb. of fabric, equal to 13s. 8d. for the first 42s. 0d. per lb. of the duty value plus 1s. 2d. for each additional 8s. 0d. or part of 8s. 0d. per lb. of the duty value.
	(*e*) Eastern fabric: of a duty value not exceeding 12s. 0d. per lb.	5s. 2d. per lb. of fabric, not dyed or printed; 6s. 0d. per lb. of fabric, dyed or printed.
	of a duty value exceeding 12s. 0d., but not exceeding 20s. 0d. per lb.	6s. 11d. per lb. of fabric, not dyed or printed; 7s. 4d. per lb. of fabric, dyed or printed.
	of a duty value exceeding 20s. 0d., but not exceeding 25s. 0d. per lb.	8s. 6d. per lb. of fabric, not dyed or printed; 9s. 0d. per lb. of fabric, dyed or printed.
	of a duty value exceeding 25s. 0d. per lb.	A rate per lb. of fabric, not dyed or printed, equal to 8s. 6d. for the first 25s. 0d. per lb. of the duty value plus 1s. 2d. for each additional 5s. 0d. or part of 5s. 0d. per lb. of the duty value; a rate per lb. of fabric, dyed or printed, equal to 9s. 0d. for the first 25s. 0d. per lb. of the duty value plus 1s. 4d. for each additional 5s. 0d. or part of 5s. 0d. per lb. of the duty value.
	(*f*) Bolting cloth, containing no other fibre than silk.	1s. 10d. per lb. of fabric, wholly discharged.
Soya bean flour manufactured solely from soya beans by a process as the result of which the skins or husks are removed, but oil is not expressed or extracted, unmixed or with the admixture of not more than 2½ per cent., by weight, of bleaching materials.	Soya beans (1st January, 1949).	17s. 6d. per ton of soya bean flour (inclusive of the weight of any bleaching materials).
Soya bean oil (whether hydrogenated or not), unmixed.	Soya beans (1st January, 1949).	£4 3s. 6d. per ton of soya bean oil.
Sperm oil, refined	Sperm oil, unrefined (1st January, 1949).	£7 3s. 6d. per ton of sperm oil.
Textile machinery parts or accessories:		
1. One-piece textile bobbins	Rough turned wooden bobbin blocks not exceeding 6 ins. in length or 3¼ ins. in diameter at the ends and 1½ ins. in the barrel, punched longitudinally but not further manufactured (1st January, 1949).	5s. 0d. per gross of bobbins.
2. Picking sticks, being weaving loom parts.	Wooden veneer sheets and sheets for plywood (21st December, 1954).	16s. per cwt. of picking sticks.

Exported Goods	Imported Articles	Rate of Drawback
Tinsel cord fabric	Tinsel cord, consisting of yarn wholly of silk and man-made fibres, or either of them, wound with metal.	A rate per lb. of tinsel cord fixed according to the amount per lb. of the duty paid on the cord as follows (and with no reduction in the case of cord charged with duty at a preferential rate), that is to say: where that amount was not more than 5s. 0d., a rate of 2s. 6d.; where that amount was more than 5s. 0d., a rate equal to 2s. 6d. for the first 5s. 0d. of that amount plus 2s. 6d. for each additional 2s. 6d. or part of 2s. 6d. of that amount.
Weed-killer, compound, containing not less than 50 per cent. and not more than 75 per cent. by weight of sodium chlorate.	Sodium chlorate imported in the form of white powder, not less than 99 per cent. pure (1st December, 1950).	£5 10s. 0d. per ton of sodium chlorate.
Wood tar, refined by the removal by distillation of water and volatile oils, and either unmixed or mixed only with resinous material or hydrocarbon oil or both.	Unrefined wood tar (1st January, 1949).	£4 1s. 3d. per ton of wood tar.
Yarn, metallic, in the form of coated aluminium strip of a width not exceeding $\frac{1}{8}$ in., whether or not doubled or twisted with other fibres.	Aluminium foil of a thickness not exceeding 0·15 mm., and coated on both sides with cellulose acetate butyrate, imported in sheets of a width not less than 18 ins. (1st March, 1956).	3s. 11d. per lb. of coated aluminium foil.

THIRD SCHEDULE

Special Provisions as to Man-Made Fibre and Silk Drawbacks

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

2. Except in so far as the context otherwise requires, in the man-made fibres entry and in the silk entry—

(*a*) " discharged " means " from which the gum has been removed ";

(*b*) " fabric ", " tow ", " waste " and " yarn " mean fabric, tow, waste and yarn wholly or partly of man-made fibres or of silk, according to the entry in which the word is used;

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

3.—(1) The rates of drawback specified in the silk entry for any quantity of yarn or fabric apply only where the yarn or fabric is 100 per cent. of silk; and where the yarn or fabric contains a less percentage (by weight) of silk the rate of drawback is to be the corresponding percentage of the specified rate.

(2) For the purposes of this paragraph—

(*a*) any loading or dressing taken into account in determining the weight of any silk for the purpose of charging duty shall be treated as part of that silk;

(*b*) noil yarn (whether or not doubled or twisted with other yarn) is to be treated as not being silk.

(3) This paragraph (except paragraph (*b*) of sub-paragraph (2)) shall apply in relation to the man-made fibre entry as it applies in relation to the silk entry, with the substitution of references to man-made fibres for the references to silk.

4. 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—

(*a*) to drawback under the man-made fibres entry, except drawback under paragraphs 3 (*a*), 4 and 5; or

(*b*) to drawback under the silk entry, except drawback under paragraph 4 (*d*).

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of import duty, under the Import Duties Act, 1958, on the exportation of certain imported articles, of goods incorporating those imported articles and of certain goods produced or manufactured from specified imported materials.

The Order comes into force on 1st January, 1959, and provides for drawbacks differing only in minor respects from those at present allowed under existing legislation.

1958 No. 2078

The Import Duty Drawbacks (No. 2) Order, 1958

Made - - - -	*9th December*, 1958
Laid before the House of Commons	*12th December*, 1958
Coming into Operation - -	*1st January*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections nine and thirteen of, and the Fifth Schedule to, the Import Duties Act, 1958(a), and by 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.—(1) In the First Schedule to the Import Duty Drawbacks Order, 1958(b) (which relates to the drawbacks to be allowed from the beginning of the year nineteen hundred and fifty-nine in accordance with paragraph 2 of the Fifth Schedule to the Import Duties Act, 1958, on the exportation of the imported articles or goods incorporating them),—

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

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