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 STATUTORY INSTRUMENTS
 

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1967 No. 651

## CUSTOMS AND EXCISE

## The Import Duty Drawbacks (No. 4) Order 1967

Made - - - -	24th April 1967
Laid before the House of Commons	28th April 1967
Coming into Operation	4th May 1967

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 amendments made by paragraphs 6 and 7 of the Schedule to this Order, paragraph 2 of Schedule 3 to the said Order of 1966 shall be amended by omitting the words "Plates and trays" and "Quebracho extract"; and in consequence of that made by paragraph 1 of the Schedule to this Order, paragraph 3 of the Schedule to the Import Duty Drawbacks (No. 8) Order 1966(d) is hereby revoked.

2.—(1) This Order may be cited as the Import Duty Drawbacks (No. 4) Order 1967.

(2) The Interpretation Act 1889(e) 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 4th May 1967.

*Joseph Harper,*

*B. K. O'Malley,*

Two of the Lords Commissioners  
of Her Majesty's Treasury.

24th April 1967.

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(a) 1958 c. 6.

(b) 1965 c. 25.

(c) S.I. 1966/921 (1966 II, p. 2207).

(d) S.I. 1966/1220 (1966 III, p. 3278).

(e) 1889 c. 63.

## SCHEDULE

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

1. For the entry relating to castor oil and goods made from therefrom (being one inserted by paragraph 3 of the Schedule to the Import Duty Drawbacks (No. 8) Order 1966(a)) there shall be substituted the following:—

“ Castor oil and goods made therefrom:

- |   |  |    |
|---|--|----|
| 1. Castor oil (including dehydrated oil); fatty acids derived from castor oil (including dehydrated fatty acids). | Castor seed.                                     | —  |
| 2. Dehydrated castor oil; fatty acids derived from castor oil (including dehydrated fatty acids).                 | Castor oil (other than hydrogenated castor oil). | —  |
| 3. Sebacic acid.  | Castor oil.                                      | —” |

2. In the entry relating to fish, canned in olive oil, the rate of drawback specified in column 3 shall be omitted.

3. In the entry relating to foodstuffs, canned or bottled, in column 3, for “ 6s. 4d.” (the rate of drawback per cwt. of tomato puree or paste) there shall be substituted “ 5s. 6d.”.

4. The entry relating to metal polish shall be omitted.

5. In the entry relating to pigment produced or manufactured from combined cadmium, in column 3, for “ 1s. 5d.” (the rate of drawback per lb. of combined cadmium) there shall be substituted “ 1s. 11d.”.

6. The entry relating to plates and trays of pulpboard shall be omitted.

7. For the entry relating to quebracho extract there shall be substituted the following:—

“ Quebracho extract and blends thereof:

- |   |                                    |    |
|---|------------------------------------|----|
| 1. Ground insoluble quebracho extract.  | Solid insoluble quebracho extract. | —  |
| 2. Soluble quebracho extract, powder or liquid.   | Solid insoluble quebracho extract. | —  |
| 3. Blends in powder form of quebracho extract with the following materials—               | Solid insoluble quebracho extract. | —  |
| (A) lignite, in which the content by weight of soluble quebracho extract is 60 per cent.; |                                    |    |
| (B) mangrove extract, in which the said content is 75 per cent.;                          |                                    |    |
| (C) mimosa extract, in which the said content is 47 per cent.;                            |                                    |    |
| (D) myrabolam extract, in which the said content is 64½ per cent.;                        |                                    |    |
| (E) mimosa extract and myrabolam extract, in which the said content is 33½ per cent.;     |                                    |    |
| (F) sulphite cellulose, in which the said content is 50, 60, 75 or 86 per cent.           |                                    |    |
| 4. Ground soluble quebracho extract.  | Solid soluble quebracho extract.   | —” |

**EXPLANATORY NOTE**

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

**This Order—**

- (i) revokes the provisions for the allowance of drawback of import duty in respect of
  - (a) metal polish containing imported Neuburg chalk, and
  - (b) plates and trays manufactured from imported pulpboard;
- (ii) increases the rate of drawback of import duty in respect of pigment produced or manufactured from imported cadmium;
- (iii) reduces the rate of drawback of import duty in respect of canned or bottled foodstuffs containing imported tomato puree or paste;
- (iv) extends the scope of the existing provisions for castor oil products manufactured from imported castor seed or oil;
- (v) extends the scope of the existing provisions for quebracho extracts and blends manufactured from imported quebracho extract, and, by revoking the existing fixed rates of drawback of import duty, provides for drawback to be related to the duty paid on the imported material actually used in the manufacture of the exported goods; and
- (vi) revokes the existing fixed rate of drawback of import duty in respect of fish canned in olive oil, and provides for drawback to be related to the duty paid on the imported oil actually used in the manufacture of the exported goods.