

1972 No. 406

CUSTOMS AND EXCISE

The Import Duty Drawbacks (No. 1) Order 1972

<i>Made - - - -</i>	<i>16th March 1972</i>
<i>Laid before the</i>	
<i>House of Commons</i>	<i>22nd March 1972</i>
<i>Coming into Operation</i>	<i>13th April 1972</i>

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 Secretary of State hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duty Drawbacks (No. 1) Order 1972.

(2) The Interpretation Act 1889(b) 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 13th April 1972.

2. In Schedule 2 to the Import Duty Drawbacks (No. 1) Order 1971(c) (which relates to the drawbacks to be allowed on the exportation of goods produced or manufactured from imported articles)—

- (a) in the entry relating to linseed oil and goods made with linseed oil (other than printers' inks), for paragraphs 3 to 8 there shall be substituted the paragraphs set out in the Schedule to this Order; and
- (b) in the entry relating to printers' inks and printing ink base, in column 3 (in relation to entry (B) in column 2) for the words "£15·3500 per ton of linseed oil" there shall be substituted the words "£12·4400 per ton of linseed oil".

Walter Clegg,
Tim Fortescue,
Two of the Lords Commissioners
of Her Majesty's Treasury.

16th March 1972.

(a) 1958 c. 6.

(b) 1889 c. 63.

(c) S.I. 1971/274 (1971 I, p. 939)

SCHEDULE

REVISED PARAGRAPHS 3 TO 8 OF ENTRY FOR LINSEED OIL AND
GOODS MADE THEREWITH (EXCLUDING PRINTERS' INKS)

Exported goods	Imported goods	Rate of drawback
3. Linseed oil fatty acids (being the acids obtained by the hydrolysis of linseed oil).	Linseed oil.	£12·2800 per ton of linseed oil fatty acids.
4. Linoleum, not printed, manufactured on a base of jute canvas, cotton or spun rayon cloth.	Linseed oil.	£2·5900 per ton of linoleum.
5. Linoleum, not printed, manufactured on a base of bitumenised felt.	Linseed oil.	£1·9500 per ton of linoleum.
6. Cork carpets; unpigmented linoleum composition manufactured on a base of flannelette.	Linseed oil.	£2·5000 per ton of cork carpet or linoleum composition.
7. Felt base.	Linseed oil.	£0·3100 per ton of felt base.
8. 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 inches in length or width.	Linseed oil.	£1·4100 per ton of blocks, tiles or other articles.

EXPLANATORY NOTE

(This note does not form part of the Order)

This Order revises the rates of drawback of import duty for certain specified linseed oil goods manufactured from imported linseed oil.

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