2. This Order may be cited as the Import Duties (Drawback) (No. 15) Order, 1953.

3. This Order shall come into operation on the twenty-seventh day of December, nineteen hundred and fifty-three.

Dated this eighteenth day of December, 1953.

Hendrie D. Oakshott,
Edward Heath,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

The scheme set out in the Schedule to the Import Duties (Drawback) (No. 26) Order, 1951(a) (which provides for drawback to be allowed in the case of linseed oil fatty acids in respect of linseed oil used in their manufacture), as amended by the Import Duties (Drawback) (No. 4) Order, 1953(b), shall be further amended by substituting for paragraph 3 the following paragraph:—

"3. The rate of drawback shall be £11 7s. 6d. per ton of linseed oil".

EXPLANATORY NOTE

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

This Order reduces from £20 to £11 7s. 6d. per ton the rate of drawback of customs duty allowable in respect of imported linseed oil used in the manufacture of linseed oil fatty acids which are exported or shipped as stores.

ISLE OF MAN

1953 No. 650

The Drawback (Isle of Man) Regulations, 1953

Made - - - -	13*th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by sub-section (5) of section three hundred and nine of the Customs and Excise Act, 1952(c), hereby make the following Regulations:—

1. The allowance of drawback in respect of goods removed on drawback to the Isle of Man shall be subject to the following conditions:—

(*a*) The exporter shall, at least twenty-four hours before any such goods are packed for removal from his premises to the Isle of Man, give to

(a) S.I. 1951/1933; 1951 I, p. 475. (b) S.I. 1953/315.
(c) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

the proper officer notice in writing of the date, time and place of the packing of the goods, and shall at the same time produce to such officer a shipping bill in such form and containing such particulars as the Commissioners may direct; Provided that, if the Commissioners shall so require, the exporter, in lieu of giving such notice, shall produce the goods to the proper officer at the place of shipment together with such shipping bill.

(*b*) The goods shall be produced to the proper officer at the place of landing in the Isle of Man and, if the Commissioners shall so require, the exporter shall furnish a certificate signed by such officer that the goods have been landed and produced to him there.

2.—(1) In these Regulations the expression "exporter" means a person who removes goods on drawback to the Isle of Man.

(2) The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. The Drawback (Isle of Man) Regulations, 1923(**b**), are hereby revoked.

4. These Regulations may be cited as the Drawback (Isle of Man) Regulations, 1953 and shall come into operation on the first day of July, 1953.

Dated this 13th day of April, 1953.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(This Note does not form part of the Regulations, but is intended to indicate their general purport.)

These Regulations are made under section three hundred and nine of the Customs and Excise Act, 1952. They set out the conditions governing the allowance of drawback to be observed by persons who remove goods on drawback to the Isle of Man.

The Regulations revoke and with slight modification replace, the Drawback (Isle of Man) Regulations, 1923, made under section eleven of the Finance Act, 1921, which was repealed by the Customs and Excise Act, 1952.

(**a**) 52 & 53 Vict. c. 63.
(**b**) S.R. & O. 1923/75; Rev. XI, p. 105; 1923, p. 194.