(5) DRAWBACKS

(i) *Miscellaneous Goods.* | (ii) *Silk Duties*, p. 662.

(i) MISCELLANEOUS GOODS

The Import Duties (Drawback) (No. 1) Order, 1948

1948 No. 18

Made - - - - - 14*th January*, 1948
Laid before the House of Commons 14*th January*, 1948
Coming into Operation - - 21*st January*, 1948

Whereas under subsection (1) of section one of the Import Duties (Emergency Provisions) Act, 1939, the Treasury may prepare, and make an Order under section nine of the Finance Act, 1932, approving any scheme which they would have had power by Order to approve if the scheme had been duly submitted to them by the Import Duties Advisory Committee: 2 & 3 Geo. 6. c. 97. 22 & 23 Geo. 5. c. 25.

And Whereas the Treasury have prepared the scheme set out in the Schedule to this Order, being a scheme for the allowance of drawback as respects duties chargeable under Part I of the Import Duties Act, 1932, in respect of certain kraft board used in the manufacture of containers: 22 & 23 Geo. 5. c. 8.

And Whereas the Treasury have consulted with the appropriate Department and are satisfied that, having regard to all the circumstances, it is in the national interest that drawback should be allowed as provided by the said scheme:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by section nine of the Finance Act, 1932, and by section one of the Import Duties (Emergency Provisions) Act, 1939, and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The scheme set out in the Schedule to this Order is hereby approved. Approval of scheme.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 1) Order, 1948. Short title, interpretation and commencement.

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

(3) This Order shall come into operation on the 21st day of January, nineteen hundred and forty-eight. 52 & 53 Vict. c. 63.

Dated this 14th day of January, 1948.

C. James Simmons,
J. W. Snow,
Two of the Lords Commissioners of
His Majesty's Treasury.

SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932, shall be allowed in the case of goods of the following class or description, that is to say:—

Containers which, apart from adhesives and metal staples, consist entirely of kraft board, whether or not printed,

in respect of the following material used in the manufacture thereof, that is to say:—

Kraft board (imported in reels) of a weight equivalent to more than 90 lbs. to the ream of 480 sheets of double crown measuring 30 inches by 20 inches:

Provided that no drawback shall be allowable under this scheme in the case of any goods unless it is shown to the satisfaction of the Commissioners of Customs and Excise that those goods have not been used.

2. Subject to the provisions of subsection (4) of section nine of the Finance Act, 1932, the drawback shall be allowed in respect of such quantity of the material aforesaid as is actually contained in the said goods.

3. The rate of drawback shall be £4 10s. 0d. per ton of the material aforesaid, and in the case of fractions of a ton the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of the material aforesaid imported, or delivered from bonded warehouse, on or after the date on which the Order approving this scheme comes into operation.

5. Subject to the last foregoing paragraph, the drawback shall be allowed for a period of six months commencing on the date on which the Order approving this scheme comes into operation.

The Import Duties (Drawback) (No. 2) Order, 1948

1948 No. 222

Made - - - - - - -	10*th February*, 1948
Laid before the House of Commons	10*th February*, 1948
Coming into Operation - - -	16*th February*, 1948

Whereas by the Import Duties (Drawback) (No. 8) Order, 1934(**a**), the Treasury approved the scheme set out in the Schedule to that Order, being a scheme for the allowance of drawback as respects duties chargeable under Part I of the Import Duties Act, 1932, in respect of certain wooden bobbin blocks used in the manufacture of textile bobbins:

22 & 23 Geo. 5. c. 8.

And Whereas by the Import Duties (Drawback) (No. 7) Order, 1937(**b**), the Import Duties (Drawback) (No. 1) Order, 1940(**c**), the Import Duties (Drawback) (No. 1) Order, 1946(**d**), and the Import Duties (Drawback) (No. 2) Order, 1947(**e**), the Treasury approved the amendments of the said scheme set out respectively in the Schedules to those Orders:

And Whereas the Treasury are of opinion that it is expedient that the said scheme should be further amended in the manner set out in the Schedule to this Order:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (3) of section

(**a**) S.R. & O. 1934 (No. 527) I, p. 395. (**b**) S.R. & O. 1937 (No. 592) p. 595.
(**c**) S.R. & O. 1940 (No. 71) I, p. 274. (**d**) S.R. & O. 1946 (No. 493) I, p. 342.
(**e**) S.R. & O. 1947 (No. 729) I, p. 459.