EXPLANATORY NOTE

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

Cotton sacks of the kind described in Article 1 of this Order, formerly chargeable with duty at the rate of 20 per cent. ad valorem under the Import Duties Act, 1932, were temporarily exempted from that duty for a period of two years ending on 21st December, 1951.

This Order restores the duty of 20 per cent. ad valorem on these sacks.

The Import Duties (Drawback) (No. 1) Order, 1951

1951 No. 7

Made - - - -	*2nd January,* 1951
Laid before the House of Commons	*4th January,* 1951
Coming into Operation	*8th January,* 1951

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 scheme prepared by them which is 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 section nine of the Finance Act, 1932(a), by subsection (2) of section seven of the Finance Act, 1934(b), and by section one of the Import Duties (Emergency Provisions) Act, 1939(c), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The scheme set out in the Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 9) Order, 1934(d), shall cease to have effect, and accordingly that Order, together with the Import Duties (Drawback) (No. 10) Order, 1938(e), and the Import Duties (Drawback) (No. 6) Order, 1939(f), are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 1) Order, 1951.

(2) The Interpretation Act, 1889(g), 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 the 8th day of January, nineteen hundred and fifty-one.

Dated this 2nd day of January, 1951.

H. W. Bowden,
W. A. Wilkins,
Two of the Lords Commissioners of His Majesty's Treasury.

(a) 22 & 23 Geo. 5. c. 25.
(b) 24 & 25 Geo. 5. c. 32.
(c) 2 & 3 Geo. 6. c. 97.
(d) S.R. & O. 1934 (No. 584) I, p. 396.
(e) S.R. & O. 1938 (No. 652) I, p. 1085
(f) S.R. & O. 1939 (No. 892) I, p. 578.
(g) 52 & 53 Vict. c. 63.

SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of chewing gum and chewing sweets in respect of the following material used in the manufacture thereof, that is to say chewing gum base.

2. Subject to the provisions of subsection (4) of section nine of the Finance Act, 1932 (which confines drawback to duty-paid material), the drawback shall be allowed in respect of such quantity of the material aforesaid as is actually contained in the chewing gum or chewing sweets.

3. The rate of drawback shall be seventy shillings for every hundredweight of the material aforesaid.

4. In the case of fractions of a hundredweight the amount of drawback shall be calculated proportionately.

5. The drawback shall only be allowed in respect of the material aforesaid imported, or delivered from bonded warehouse, on or after the 1st day of December, 1940.

EXPLANATORY NOTE

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

This Order approves a fresh scheme under which drawback is allowed at the rate of 70s. per cwt. in respect of imported chewing gum base used in the manufacture of chewing gum or chewing sweets which are exported (or shipped as stores).

The scheme replaces the scheme approved by the Import Duties (Drawback) (No. 9) Order, 1934 (as amended), which is now revoked. The only important change is that the rate of drawback is increased from 13s. 6d. to 70s. per cwt.

The Import Duties (Drawback) (No. 2) Order, 1951

1951 No. 35

Made - - -	*9th January*, 1951
Laid before the House of Commons	*11th January*, 1951
Coming into Operation	*15th January*, 1951

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 schemes prepared by them which are set out in the First Schedule to this Order:

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(b), as applied by paragraph (*b*) of subsection (5) of section one of, and Part III of the Second Schedule to, the Ottawa Agreements Act, 1932(c), by subsection (2) of section seven of the Finance Act, 1934(d), and by section one of the Import Duties (Emergency Provisions) Act, 1939(e), and of all

(a) 22 & 23 Geo. 5. c. 8.
(b) 22 & 23 Geo. 5. c. 25.
(c) 22 & 23 Geo. 5. c. 53.
(d) 24 & 25 Geo. 5. c. 32.
(e) 2 & 3 Geo. 6. c. 97.