goods and to the composite goods as a whole (Regulation 1 (2)). This, together with the changes made by the Second Schedule to the Finance Act, 1957, means that it is now unnecessary to make separate calculations in order to determine the entitlement to preference of ingredients in composite goods. Apart from this, the Regulations substantially reproduce the provisions of the Regulations thereby replaced.

DRAWBACK

1957 No. 281

The Import Duties (Drawback) (No. 1) Order, 1957

Made - - - -	*22nd February*, 1957
Laid before the House of Commons	*26th February*, 1957
Coming into Operation	*1st March*, 1957

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 Her 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**), by section one of the Import Duties (Emergency Provisions) Act, 1939(**c**), and by section twelve of the Finance Act, 1950(**d**), 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, 1950(**e**), shall cease to have effect, and accordingly that Order is hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 1) Order, 1957.

(2) The Interpretation Act, 1889(**f**), 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 first day of March, nineteen hundred and fifty-seven.

Dated this twenty-second day of February, 1957.

Martin Redmayne,
Peter Legh,
Two of the Lords Commissioners of Her 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**) 14 Geo. 6. c. 15. (**e**) S.I. 1950/1780 (1950 I, p. 500). (**f**) 52 & 53 Vict. c. 63.

SCHEDULE

1.—(1) Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall, in the case of footwear of which the uppers are made wholly or partly of the material specified in the next following paragraph, be allowed in respect of such material used in the manufacture of the footwear.

(2) For the purposes of this scheme—

(*a*) the expression "footwear" means any of the following, namely, boots, bootees, shoes, slippers and sandals;

(*b*) the expression "uppers" does not include linings, internal stiffening pieces, stitchings, fastenings or ornaments.

2. The material in respect of which the drawback is to be allowed is the following, that is to say:—

Dressed leather, on which duty under Part I of the Import Duties Act, 1932, has been paid, other than patent leather of a thick permanent high gloss finish and glacé kid being chrome tanned goatskin of smooth polished finish, and other than leather imported in the form of shaped pieces for making into footwear.

3. Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(b) (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 footwear, together with an additional quantity (being the appropriate allowance for wastage in the manufacture thereof) equal to forty per cent. of the quantity so contained.

4.—(1) The material aforesaid shall be divided into categories based on the amount of the duty paid under Part I of the Import Duties Act, 1932, with a separate rate of drawback for each category, in such a way that—

(*a*) for material in the case of which the duty so paid did not amount to more than 5d. a square foot the drawback shall be at the rate of 4d. per square foot; and

(*b*) for material of any other category the drawback shall be at a rate per square foot equal to 4d. for the first 5d. of the amount per square foot of the duty so paid, with an additional 2d. for each additional 2d. or part of 2d. of that amount.

(2) In the case of fractions of a square foot, the amount of drawback shall be calculated proportionately.

5. The drawback shall only be allowed in respect of any of the material aforesaid of which entry under the Customs Acts on importation is or has been delivered on or after the eighth day of November, nineteen hundred and fifty, or which is or has been delivered from bonded warehouse on or after that date.

EXPLANATORY NOTE

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

The Import Duties (Drawback) (No. 9) Order, 1950, provided for payment of drawback of Customs duty on specified types of dressed leather used in the manufacture of certain exported footwear, at rates graduated according to the duty payment but with an upper drawback rate limit of 1s. 8d. per square foot of the imported leather.

This Order abolishes this limit so as to enable drawback to be paid at increased rates on leather on which the duty paid exceeds 1s. 9d. per square foot.

(a) 22 & 23 Geo. 5. c. 8. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.