to duty-paid material), the drawback shall be allowed in respect of 0·93 cwt. of the material for every cwt. of the goods, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

(2) In the case of fractions of a cwt. of the goods the quantity of the material in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of drawback shall be 2s. 4d. per cwt. of the material, and in the case of fractions of a cwt. of the material the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of material of which entry under the Customs Acts on importation is delivered on or after the date of the coming into operation of this Order, or which is delivered from bonded warehouse on or after that date.

EXPLANATORY NOTE

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

This Order provides for the payment of drawback of Customs duty on maize starch or milo starch used in the manufacture of certain exported liquid glucose.

1958 No. 1176

The Import Duties (Drawback) (No. 10) Order, 1958

Made - - - -	18*th July*, 1958
Laid before the House of Commons	22*nd July*, 1958
Coming into Operation	25*th July*, 1958

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 section one of the Import Duties (Emergency Provisions) Act, 1939(b), and by section twelve of the Finance Act, 1950(c), 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.

2. This Order may be cited as the Import Duties (Drawback) (No. 10) Order, 1958.

3. This Order shall come into operation on the twenty-fifth day of July, nineteen hundred and fifty-eight.

Dated this eighteenth day of July, 1958.

Martin Redmayne,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 22 & 23 Geo. 5. c. 25. (b) 2 & 3 Geo. 6. c. 97. (c) 14 Geo. 6. c. 15.

SCHEDULE

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

tape of a width not exceeding 6¼ inches consisting of polyvinyl chloride film or paper coated on one side with adhesive,

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

(*a*) polyvinyl chloride film, unplasticised, being calendered film which is imported in rolls of a width not less than 17¼ inches and which is of a weight equivalent to more than 5 lb. but not more than 15 lb. per 100 square yards; and

(*b*) creped paper, manufactured entirely of semi-bleached sulphate cellulose fibre, whether wet-strengthened or not, being paper which is imported in rolls of a width not less than 23 inches and which is of a weight when fully extended equivalent to more than 10 lb. but not more than 40 lb. to the ream of 480 sheets of double crown measuring 30 inches by 20 inches:

Provided that drawback shall not be allowed in respect of material on which the duty paid under Part I of the Import Duties Act, 1932, did not amount to more than 17s. 6d. per cwt.

2. 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 materials as is actually contained in the goods, together with an additional quantity (being the appropriate allowance for wastage in the manufacture of the goods) equal to ten per cent. of the quantity so contained.

3.—(1) The aforesaid materials 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 18s. 6d. per cwt. the drawback shall be at the rate of 18s. 0d. per cwt.; and

(*b*) for material of any other category the drawback shall be at a rate per cwt. equal to 18s. 0d. for the first 18s. 6d. of the amount per cwt. of the duty so paid, with an additional 1s. 0d. for each additional 1s. 0d. or part of 1s. 0d. of that amount.

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

4. The drawback shall only be allowed in respect of any of the aforesaid materials of which entry under the Customs Acts on importation is delivered on or after the date of the coming into operation of this Order, or which is delivered from bonded warehouse on or after that date.

EXPLANATORY NOTE

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

This Order provides for the payment of drawback of Customs duty on specified types of polyvinyl chloride film and creped paper used in the manufacture of certain exported adhesive tape.

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