The Import Duties (Drawback) (No. 11) Order, 1948

1948 No. 2718

Made - - - -	*17th December*, 1948
Laid before the House of Commons	*17th December*, 1948
Coming into Operation	*23rd December*, 1948

Whereas by the Import Duties (Drawback) (No. 1) Order, 1937(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 kinds of dressed leather used in the manufacture of the uppers of boots and shoes of certain classes or descriptions: 22 & 23 Geo. 5. c. 8.

And whereas the Treasury are of opinion that it is expedient that the said Scheme should be 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 nine of the Finance Act, 1932, and by section one of the Import Duties (Emergency Provisions) Act, 1939, and all other powers enabling them in that behalf, hereby make the following Order:— 22 & 23 Geo. 5. c. 25. 2 & 3 Geo. 6. c. 97.

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

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 11) Order, 1948. Short title, interpretation and commencement.

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

(3) This Order shall come into operation on the 23rd day of December, 1948. 52 & 53 Vict. c. 63.

Dated this 17th day of December, 1948.

Joseph Henderson,
J. W. Snow,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

In paragraph 3 of the scheme set out in the Schedule to the Import Duties (Drawback) (No. 1) Order, 1937, for the words and figure "3d. per square foot" there shall be substituted the words and figure "7d. per square foot."

(a) S.R. & O. 1937 (No. 138) p. 587.

EXPLANATORY NOTE

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

This Order increases from 3d. per square foot to 7d. per square foot the rate of drawback allowed by the Import Duties (Drawback) (No. 1) Order, 1937, in respect of certain kinds of dressed leather used in the manufacture of the uppers of boots and shoes of certain classes or descriptions.

(ii) SILK DUTIES

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

1948 No. 770

Made - - - -	16*th April*, 1948
Laid before the House of Commons -	16*th April*, 1948
Coming into Operation	22*nd April*, 1948

15 & 16 Geo. 5. c. 36.

Whereas under the Finance Act, 1925, drawback was allowable on the articles made from artificial silk waste which are specified in the Schedule to this Order at rates not lower than the respective rates so specified:

And Whereas by the Silk Duties (No. 1) Order, 1934(a), the Silk Duties (Drawback) (No. 3) Order, 1934(b), the Silk Duties (No. 1) Order, 1935(c) and the Silk Duties (Drawback) (No. 2) Order, 1947(d) amendments were made in the enactments relating to the drawbacks allowable in respect of articles made from artificial silk waste:

And Whereas the Treasury after consultation with the Board of Trade think it expedient to make such provision as is hereinafter contained:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsections (1) and (6) of section nine of the Finance Act, 1933, 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:—

23 & 24 Geo. 5, c. 19. 2 & 3 Geo. 6. c. 97.

Drawback on articles made from imported artificial silk waste.

1.—(1) Drawback under paragraph 1 of Part II of the Second Schedule to the Finance Act, 1925, shall be allowed in the case of the articles specified in the Schedule to this Order at the respective rates so specified and, accordingly, the sub-paragraph set out in the Schedule to this Order shall be inserted as a new sub-paragraph (*aa*) at the end of the said paragraph 1.

(2) Drawback under sub-paragraph (*a*) of paragraph 3 of the said Part II shall be allowed as respects articles specified as aforesaid used in the manufacture of made up articles and, accordingly, the reference in that sub-paragraph to the said paragraph 1 shall be construed as a reference to that paragraph as amended by this Order.

(a) S.R. & O. 1934 (No. 653) I, p. 421.
(b) S.R. & O. 1934 (No. 851) I, p. 436.
(c) S.R. & O. 1935 (No. 895) p. 384.
(d) S.R. & O. 1947 (No. 872) I, p. 475.