PART II

Order under Finance Act, 1932, s. 9

Reference	Short Title	Nature of goods
S.R. & O. 1938 (No. 72) I, p. 1074.	The Import Duties (Drawback) (No. 2) Order, 1938.	Certain leg frames for sewing machine tables, made from imported sets of metal components.

EXPLANATORY NOTE

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

This Order revokes certain obsolete Customs Drawback Orders.

The Import Duties (Drawback) (No. 11) Order, 1951

1951 No. 615

Made - - - -	10*th April*, 1951
Laid before the House of Commons - -	12*th April*, 1951
Coming into Operation	16*th April*, 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 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. 11) Order, 1951.

3. This Order shall come into operation on the 16th day of April, nineteen hundred and fifty-one.

Dated this 10th day of April, 1951.

R. J. Taylor,
Wm. Hannan,
Two of the Lords Commissioners of His 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:—

Saddlery and harness (including horse boots), and trunks, bags, wallets, pouches and other receptacles, whether fitted or not,

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

Dressed leather, other than patent leather of a thick permanent high gloss finish and glacé kid being chrome tanned goatskin of smooth polished finish:

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 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 as is actually contained in the goods.

3.—(1) The material 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.

4. Drawback shall be allowed only in respect of material of which entry under the Customs Acts on importation is delivered on or after the date on which the Order approving this scheme comes into operation, 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 allowance of drawback of Customs duty paid on certain imported dressed leather used in the manufacture of leather goods of the kinds specified in the Schedule when the manufactured goods are exported or shipped as stores.

The Import Duties (Drawback) (No. 12) Order, 1951

1951 No. 712

Made - - - -	24*th April*, 1951
Laid before the House of Commons	26*th April*, 1951
Coming into Operation	30*th April*, 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

(a) 22 & 23 Geo. 5. c. 8.