(3) This Order shall come into operation on the 17th day of October, nineteen hundred and forty-nine.

Dated this 11th day of October, 1949.

R. J. Taylor,
Wm. Hannan,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

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

cork prepared for cigarette tipping, being cork with a paper backing and in coiled strips of length not less than 325 yards and not more than 650 yards and of width not less than 0.8 inches and not more than 1.3 inches,

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

cork in sheets of thickness not more than .0025 inches, of length not less than 8 inches and not more than 12 inches, and of width not less than 4.5 inches and not more than 7 inches.

2. Subject to the provisions of subsection (4) of section nine of the Finance Act, 1932, the drawback shall be allowed in respect of such quantity of the material aforesaid as is actually contained in the said goods.

3. The rate of drawback shall be 3s. 0d. per 1,000 square feet of the material aforesaid and in the case of fractions of 1,000 square feet the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of the material aforesaid imported, or delivered from bonded warehouse, on or after the date on which the Order approving this scheme comes into operation.

EXPLANATORY NOTE

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

This Order allows drawback in respect of certain descriptions of imported cork used in the manufacture of the goods (cork prepared for cigarette tipping) specified in the Schedule to the Order.

The Import Duties (Drawback) (No. 12) Order, 1949

1949 No. 1953

Made - - - -	21*st October*, 1949
Laid before the House of Commons -	22*nd October*, 1949
Coming into Operation	27*th October*, 1949

Whereas by the Import Duties (Drawback) (No. 8) Order, 1949(**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(**b**), in respect of certain descriptions of paper used in the manufacture of paper bags of the class or description specified in the scheme:

(a) S.I. 1949 No. 858, p. 1379 above. (b) 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(a), and section one of the Import Duties (Emergency Provisions) Act, 1939(b), and all other powers enabling them in that behalf, hereby make the following Order:—

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

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 12) Order, 1949.

(2) The Interpretation Act, 1889(c), 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 27th day of October, 1949.

Dated this 21st day of October, 1949.

R. J. Taylor,
Joseph Henderson,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

The annexed Table shall be substituted for the Table annexed to the Schedule to the Import Duties (Drawback) (No. 8) Order, 1949.

The annexed Table first above referred to

Description of Paper	*Rate of drawback per ton* £ s. d.
Kraft paper, unbleached	7 10 0
Kraft paper, bleached	10 0 0
Sulphite wrapping paper, machine glazed	8 0 0
Greaseproof paper, unbleached	9 0 0
Greaseproof paper, bleached	10 15 0
Glazed transparent paper	15 0 0

EXPLANATORY NOTE

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

This Order reduces the rates of drawback allowed by the Import Duties (Drawback) (No. 8) Order, 1949, in respect of certain kinds of imported paper used in the manufacture of unused open-topped paper bags without flaps.

(a) 22 & 23 Geo. 5. c. 25. (b) 2 & 3 Geo. 6. c. 97. (c) 52 & 53 Vict. c. 63.