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.

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 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 set out in the Second Schedule to the Import Duties (Drawback) (No. 9) Order, 1935(e), shall cease to have effect and accordingly that Order, together with the Import Duties (Drawback) (No. 10) Order, 1937(f), the Import Duties (Drawback) (No. 12) Order, 1938(g), the Import Duties (Drawback) (No. 2) Order, 1940(h), and the Import Duties (Drawback) (No. 3) Order, 1947(i), are hereby revoked.

2. This Order may be cited as the Import Duties (Drawback) (No. 12) Order, 1951.

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

4. This Order shall come into operation on the 30th day of April, nineteen hundred and fifty-one.

Dated this 24th day of April, 1951.

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(k), shall be allowed, in the case of suit cases and attaché cases, in respect of the following material used in the manufacture thereof, that is to say,—

board (other than vulcanised board, leatherboard, imitation leatherboard and strawboard) made from paper or pulp, being board of which—

(*a*) the value at importation was not less than £55 per ton,

(*b*) the weight when fully extended is equivalent to more than 350 lbs. to the ream of 480 sheets of double crown measuring 30 inches by 20 inches, and

(*c*) one side (but not both sides) has been coloured and varnished.

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 suit cases or attaché cases.

3.—(1) The material shall be divided into categories based on value at importation, with a separate rate of drawback for each category, in such a way that for material of any category the drawback shall be at the rate of £1 per ton for each complete £5 per ton of the value of that material at importation.

(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.R. & O. 1935 (No. 631) p. 377.
(f) S.R. & O. 1937 (No. 662) p. 590.
(g) S.R. & O. 1938 (No. 750) I, p. 1088.
(h) S.R. & O. 1940 (No. 261) I, p. 275.
(i) S.R. & O. 1947 (No. 1054) I, p. 460.
(j) 52 & 53 Vict. c. 63.
(k) 22 & 23 Geo. 5. c. 8.

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

4. The drawback shall only be allowed in respect of any of the material of which entry under the Customs Acts on importation shall have been delivered on or after the first day of March, nineteen hundred and forty-one, or which shall have been 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 approves a new scheme for the allowance of drawback of Customs duty paid on certain imported board used in the manufacture of suit cases and attaché cases, when the cases are exported or shipped as stores.

Under this scheme, drawback is payable at varying rates, according to the value of the board at importation, instead of, as hitherto, at a flat rate per ton of board.

The Import Duties (Drawback) (No. 13) Order, 1951

1951 No. 713

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 interest that drawback should be allowed as provided by the scheme prepared by them which is set out in the First 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 subsection (2) of section seven of the Finance Act, 1934 (b), and by section one of the Import Duties (Emergency Provisions) Act, 1939(c), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The scheme set out in the First Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 5) Order, 1938(d), shall cease to have effect, and accordingly the Orders specified in the Second Schedule to this Order are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 13) Order, 1951.

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

(a) 22 & 23 Geo. 5. c. 25.
(b) 24 & 25 Geo. 5. c. 32.
(c) 2 & 3 Geo. 6. c. 97.
(d) S.R. & O. 1938 (No. 242) I, p. 1078.
(e) 52 & 53 Vict. c. 63.