(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.

(3) 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.

FIRST 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 classes or descriptions specified in the first column of the annexed Table, in respect of the following material used in their manufacture, that is to say,—

solid insoluble quebracho extract.

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, for every hundredweight of goods of a class or description so specified as aforesaid, in respect of the quantity of the material which is shown against that class or description in the second column of the annexed Table, being in each case the average quantity of the material per hundredweight of the goods used by manufacturers generally in the manufacture of that class or description of goods.

3. The rate of drawback shall be 6s. 3d. for every hundredweight of the material, and in the case of fractions of a hundredweight the quantity of the material in respect of which drawback shall be allowed, and 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.

The Table above referred to

Class or description of goods in the case of which drawback is to be allowed	Average quantity of solid insoluble quebracho extract used in manufacture
Soluble quebracho extract, unmixed with other tanning extracts:—	
(i) Solid (including powder)	109 lbs. per cwt.
(ii) Liquid, containing not less than thirty-five per cent. by weight of tannin	56 lbs. per cwt.
Blends of soluble quebracho extract with myrobalan extract, being blends in which not less than two-thirds by weight of the total tannins are derived from quebracho extract, and the whole of the remainder from myrobalan extract:—	
(i) Solid (including powder)	70 lbs. per cwt.
(ii) Liquid, containing not less than thirty-five per cent. by weight of tannin	37 lbs. per cwt.

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

SECOND SCHEDULE

Order revoked	*Reference*
The Import Duties (Drawback) (No. 5) Order, 1938.	S.R. & O. 1938 (No. 242) I, p. 1078.
The Import Duties (Drawback) (No. 8) Order, 1940.	S.R. & O. 1940 (No. 1782) I, p. 282.
The Import Duties (Drawback) (No. 1) Order, 1942.	S.R. & O. 1942 (No. 229) I, p. 145.
The Import Duties (Drawback) (No. 10) Order, 1947.	S.R. & O. 1947 (No. 2236) I, p. 468.
The Import Duties (Drawback) (No. 15) Order, 1949.	S.I. 1949 (No. 2111) I, p. 1387

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 quebracho extract, used in the manufacture of:—

(*a*) soluble quebracho extracts, and

(*b*) blends of soluble quebracho extract with myrobalan extract,

of the kinds defined in the Order, when the manufactured goods are exported or shipped as stores.

The new scheme increases the rate of drawback payable from 6s. 0d. to 6s. 3d. per cwt. of the imported material.

The Import Duties (Drawback) (No. 14) Order, 1951

1951 No. 895

Made - - - -	22*nd May*, 1951
Laid before the House of Commons -	24*th May*, 1951
Coming into Operation	28*th May*, 1951

Whereas by the Import Duties (Drawback) (No. 2) Order, 1951(a), the Treasury approved two schemes, being the second and third of the schemes set out in the First Schedule to that Order (hereinafter referred to respectively as "Scheme II" and "Scheme III"), for the allowance of drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932(b), in respect of linseed oil used in the manufacture of goods of the classes or descriptions specified in the schemes:

(a) S.I. 1951 No. 35, p. 437 above. (b) 22 & 23 Geo. 5. c. 53.