EXPLANATORY NOTE

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

This Order amends the Import Duties (Drawback) (No. 2) Order, 1946, under which drawback is allowed in respect of unrefined wood tar used in the manufacture of certain refined wood tar, by extending the scope of the drawback to include the refined wood tar if mixed with resinous material or hydrocarbon oil or both. The Order also reduces from 1¼ tons to 1⅜ tons the quantity of the unrefined material in respect of which the drawback is allowable per ton of the refined tar and increases the rate of drawback from 25s. to 41s. per ton.

The Import Duties (Drawback) (No. 17) Order, 1949

1949 No. 2426

Made - - - -	*23rd December,* 1949
Laid before the House of Commons	*28th December,* 1949
Coming into Operation	*1st January,* 1950

Whereas by the Import Duties (Drawback) (No. 4) 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 jute tissue used in the manufacture of sacks of the class or description specified in the scheme:

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(**c**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**d**), and of 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. 17) Order, 1949.

(2) This Order shall come into operation on the 1st day of January, nineteen hundred and fifty.

Dated this 23rd day of December, 1949.

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

SCHEDULE

In paragraph 5 of the scheme set out in the Schedule to the Import Duties (Drawback) (No. 4) Order, 1949, for the words "nineteen hundred and forty-nine" there shall be substituted the words "nineteen hundred and fifty".

(a) S.I. 1949 No. 464, p. 1373 above.
(b) 22 & 23 Geo. 5. c. 8.
(c) 22 & 23 Geo. 5. c. 25.
(d) 2 & 3 Geo. 6. c. 97.

EXPLANATORY NOTE

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

This Order extends for one year the drawback allowed under the Import Duties (Drawback) (No. 4) Order, 1949, on the exportation, or shipment as stores, of unused sacks of the description specified in the Schedule to that Order in respect of certain imported jute tissue used in their manufacture. The drawback was originally allowed only until the 31st December, 1949.

(ii) SILK DUTIES

The Silk Duties (Drawback) (No. 1) Order, 1949

1949 No. 1915

Made - - - - - - - 14*th October*, 1949
Laid before the House of Commons 15*th October*, 1949
Coming into Operation - - - 22*nd October*, 1949

Whereas under the Finance Act, 1925(**a**), drawback was allowable on certain articles made from artificial silk waste:

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

And Whereas the Silk Duties (Drawback) (No. 1) Order, 1948(**f**), provided for the allowance of drawback on the articles made from artificial silk waste specified in the Schedule to that Order at the respective rates so specified, and for the allowance of drawback as respects such articles used in the manufacture of made up articles, and further amended the said enactments accordingly:

And Whereas the Treasury after consultation with the Board of Trade think it expedient that the said Order of 1948 should be varied in the manner set out in Article 1 of 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, 1933(**g**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**h**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Paragraph (3) of Article 1 of the Silk Duties (Drawback) (No. 1) Order, 1948, shall have effect as if for the words "eighteen months" there were substituted the words "two years and six months".

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

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

(**a**) 15 & 16 Geo. 5. c. 36.
(**b**) S.R. & O. 1934 (No. 653) I, p. 421.
(**c**) S.R. & O. 1934 (No. 851) I, p. 436.
(**d**) S.R. & O. 1935 (No. 895) p. 384.
(**e**) S.R. & O. 1947 (No. 872) I, p. 475.
(**f**) S.I. 1948 (No. 770) I, p. 662.
(**g**) 23 & 24 Geo. 5. c. 19.
(**h**) 2 & 3 Geo. 6. c. 97.
(**i**) 52 & 53 Vict. c. 63.