SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of tyres in respect of the following material used in the manufacture thereof, that is to say:—

multiple strand steel wire of a value at importation of not less than 2s. 9d. per lb.

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. The rate of drawback shall be 11d. for every pound weight of the material and in the case of fractions of a pound weight the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed 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 steel wire used in the manufacture of tyres, when the tyres are exported or shipped as stores.

The Import Duties (Drawback) (No. 17) Order, 1951

1951 No. 1030

Made - - - -	12*th June*, 1951
Laid before the House of Commons	14*th June*, 1951
Coming into Operation	18*th June*, 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(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. 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. 17) Order, 1951.

(a) 22 & 23 Geo. 5. c. 8. (b) 22 & 23 Geo. 5. c. 25. (c) 2 & 3 Geo. 6. c. 97.
(d) 14 Geo. 6. c. 15.

3. This Order shall come into operation on the 18th day of June, nineteen hundred and fifty-one.

Dated this 12th day of June, 1951.

R. J. Taylor,
H. W. Bowden,
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(a) (hereafter in this scheme referred to as "import duty"), shall be allowed in the case of goods of the following class or description, that is to say,—

coated paper or board, in reels or rectangular sheets,

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

paper or board, not coated, imported in reels, being paper or board of a thickness of not less than .01 of an inch and not more than .03 of an inch, and of a weight when fully extended equivalent to not less than 82 lbs. and not more than 205 lbs. to the ream of 480 sheets of double crown measuring 30 inches by 20 inches:

Provided that drawback shall not be allowed by virtue of this scheme in respect of any material on which the import duty chargeable on importation did not amount to more than £14 10s. 0d. per ton.

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 import duty paid thereon, with a separate rate of drawback for each category, in such a way that—

(*a*) for material in the case of which the import duty paid did not amount to more than £15 10s. 0d. per ton the drawback shall be at the rate of £15 per ton, and

(*b*) for material of any other category the drawback shall be at a rate per ton equal to £15 for the first £15 10s. 0d. of the amount per ton of the import duty paid, with an additional £1 for each additional £1 or part of £1 of that amount.

(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 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 uncoated paper or board of the kind specified in the Schedule, used in the manufacture of coated paper or board, when the manufactured goods are exported or shipped as stores.

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