The Import Duties (Drawback) (No. 18) Order, 1951

1951 No. 1194

Made - - - -	3*rd July*, 1951
Laid before the House of Commons - -	5*th July*, 1951
Coming into Operation	9*th July*, 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(**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 approved by the Import Duties (Drawback) (No. 8) Order, 1949(**e**), shall cease to have effect, and accordingly that Order, together with the Import Duties (Drawback) (No. 12) Order, 1949(**f**), and the Import Duties (Drawback) (No. 3) Order, 1950(**g**), is hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 18) Order, 1951.

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

(3) This Order shall come into operation on the 9th day of July, nineteen hundred and fifty-one.

Dated this 3rd day of July, 1951.

W. A. Wilkins,
Charles Royle,
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(**i**), (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:—

Paper bags, being open-topped bags without flaps,

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

Kraft paper,
Sulphite wrapping paper, machine-glazed,
Greaseproof paper, bleached,

(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.I. 1949 (No. 858) I, p. 1379.
(f) S.I. 1949 (No. 1953) I, p. 1383.
(g) S.I. 1950 (No. 708) I, p. 494.
(h) 52 & 53 Vict. c. 63.
(i) 22 & 23 Geo. 5. c. 8.

being in any case paper of a weight when fully extended equivalent to more than 7 lb. but not more than 90 lb. 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—

(*a*) in respect of any material on which the import duty chargeable on importation did not amount to more than £7 10s. 0d. per ton, or

(*b*) 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 any of the materials as is actually contained in the goods.

3.—(1) Each of the materials 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 £8 10s. 0d. per ton the drawback shall be at the rate of £8 per ton, and

(*b*) for material of any other category the drawback shall be at a rate per ton equal to £8 for the first £8 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 imported, or delivered from bonded warehouse, on or after the ninth day of May, nineteen hundred and forty-nine.

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 kinds of imported paper used in the manufacture of open-topped bags without flaps, when the unused bags are exported or shipped as stores.

Under this scheme, drawback is payable at varying rates, according to the amount of the duty paid per ton of the imported paper, instead of, as hitherto, at flat rates according to the variety of paper.

The Import Duties (Drawback) (No. 19) Order, 1951

1951 No. 1279

Made - - - -	13*th July*, 1951
Laid before the House of Commons	14*th July*, 1951
Coming into Operation	19*th July*, 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: