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:

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 Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 1) Order, 1938(d), shall cease to have effect, and accordingly that Order, together with the Import Duties (Drawback) (No. 3) Order, 1949(e), are hereby revoked.

2. This Order may be cited as the Import Duties (Drawback) (No. 19) Order, 1951.

3. The Interpretation Act, 1889(f), 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 19th day of July, nineteen hundred and fifty-one.

Dated this 13th day of July, 1951.

R. J. Taylor,
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(g), shall be allowed in the case of goods of the following class or description, that is to say,—

zinc sheets, perforated but not plated or coated, in length not less than 6 ft. and not more than 8 ft., in width not more than 3 ft., and in thickness not less than .008 of an inch and not more than .015 of an inch,

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

plain zinc sheets of the above-mentioned dimensions, not plated, coated, drilled or punched.

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 1¼ tons of the material per ton of the goods, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

3. The rate of drawback shall be £29 per ton of the material.

4. In the case of fractions of a ton the quantity of the material in respect of which drawback may be allowed, and the amount of the drawback, shall be calculated proportionately.

5. The drawback shall only be allowed in respect of material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of June, nineteen hundred and forty-one, or which is or has been delivered from bonded warehouse on or after that date.

(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. 8) I, p. 1072. (e) S.I. 1949 (No. 409) I, p. 1372.
(f) 52 & 53 Vict. c. 63. (g) 22 & 23 Geo. 5. c. 8.

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 plain zinc sheets used in the manufacture of perforated zinc sheets, when the perforated sheets are exported or shipped as stores.

The new scheme increases from £14 to £29 the rate of drawback payable per ton of the imported material and, reduces from $1\frac{3}{4}$ tons to $1\frac{2}{3}$ tons the quantity of material in respect of which drawback is allowable per ton of the perforated sheets.

The Import Duties (Drawback) (No. 20) Order, 1951

1951 No. 1434

Made - - - -	*7th August*, 1951
Laid before the House of Commons	*9th August*, 1951
Coming into Operation	*13th August*, 1951

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (5) of section nineteen of the Import Duties 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, having consulted with the appropriate Department hereby make the following Order:—

1. The Order specified in Part I of the Schedule to this Order (which provided for allowing drawback under the Second Schedule to the Import Duties Act, 1932, in the case of goods of the nature indicated in the third column of the said Part I) is hereby revoked.

2.—(1) The schemes approved by the Orders specified in Part II of the Schedule to this Order (which provided for allowing drawback under section nine of the Finance Act, 1932(d), in the case of goods of the nature indicated in the third column of the said Part II), if still in force, shall cease to have effect.

(2) Accordingly the said Orders, together with the amending Orders specified in Part III of the said Schedule (which had the effect specified in the third column of the said Part III), are hereby revoked.

3. This Order may be cited as the Import Duties (Drawback) (No. 20) Order, 1951.

4. 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. 8. (b) 24 & 25 Geo. 5. c. 32. (c) 2 & 3 Geo. 6. c. 97
(d) 22 & 23 Geo. 5. c. 25. (e) 52 & 53 Vict. c. 63.