SCHEDULE

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

2. Subject to the provisions of 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 aforesaid as is actually contained in the chewing gum or chewing sweets.

3. The rate of drawback shall be seventy shillings for every hundredweight of the material aforesaid.

4. In the case of fractions of a hundredweight the amount of drawback shall be calculated proportionately.

5. The drawback shall only be allowed in respect of the material aforesaid imported, or delivered from bonded warehouse, on or after the 1st day of December, 1940.

EXPLANATORY NOTE

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

This Order approves a fresh scheme under which drawback is allowed at the rate of 70s. per cwt. in respect of imported chewing gum base used in the manufacture of chewing gum or chewing sweets which are exported (or shipped as stores).

The scheme replaces the scheme approved by the Import Duties (Drawback) (No. 9) Order, 1934 (as amended), which is now revoked. The only important change is that the rate of drawback is increased from 13s. 6d. to 70s. per cwt.

The Import Duties (Drawback) (No. 2) Order, 1951

1951 No. 35

Made - - -	*9th January*, 1951
Laid before the House of Commons	*11th January*, 1951
Coming into Operation	*15th January*, 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 schemes prepared by them which are 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(b), as applied by paragraph (*b*) of subsection (5) of section one of, and Part III of the Second Schedule to, the Ottawa Agreements Act, 1932(c), by subsection (2) of section seven of the Finance Act, 1934(d), and by section one of the Import Duties (Emergency Provisions) Act, 1939(e), and of all

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

other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The schemes set out in the First Schedule to this Order are hereby approved.

(2) The first, second and fourth of the schemes set out in the Schedule to the Import Duties (Drawback) (No. 21) Order, 1934(a), 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. 2) Order, 1951.

(2) The Interpretation Act, 1889(b), 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 15th day of January, nineteen hundred and fifty-one.

Dated this 9th day of January, 1951.

Charles Royle,
W. A. Wilkins,
Two of the Lords Commissioners of
His Majesty's Treasury.

FIRST SCHEDULE

SCHEME I

1. Subject to the provisions of this scheme, drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of linseed oil manufactured in the United Kingdom and exported or shipped as stores therefrom either unmixed, or in the form of an ingredient of a mixture consisting only of linseed oil and driers, in respect of linseed used in the manufacture of such linseed oil.

2. Subject to the provisions of subsection (4) of section nine of the Finance Act, 1982 (which confines drawback to duty-paid material), the drawback shall be allowed in respect of 3¼ tons of linseed for every ton of linseed oil, being the average quantity of linseed used by manufacturers generally in the manufacture of such linseed oil.

3. The rate of drawback shall be £5 0s. 0d. for every ton of linseed and in the case of fractions of a ton the quantity of linseed and the amount of drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of linseed imported or delivered from bonded warehouse on or after the first day of December, nineteen hundred and forty.

SCHEME II

1.—(1) Subject to the provisions of this scheme, drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of any goods to which this paragraph applies in respect of linseed oil used in the manufacture of the goods.

(a) S.R. & O. 1934 (No. 1203) I, p. 414. (b) 52 & 53 Vict. c. 63.

(2) This paragraph applies to the following goods, that is to say:—

(*a*) paint;

(*b*) enamel;

(*c*) varnish;

(*d*) printers' inks;

(*e*) putty;

(*f*) mixed oils, being mixtures of linseed oil and other oils, with or without the addition of driers or of rosin or of both;

(*g*) mixtures of linseed oil and driers;

(*h*) mixtures of linseed oil and vegetable substances, with or without the addition of water;

(*i*) linseed oil, refined or heat-treated, or both refined and heat-treated.

2. Subject to the provisions of 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 the quantity of linseed oil actually contained in the goods.

3. The rate of drawback shall be £15 0s. 0d. for every ton of linseed oil, and in the case of fractions of a ton the amount of drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of linseed oil imported or delivered from bonded warehouse on or after the first day of December, nineteen hundred and forty.

SCHEME III

1. Subject to the provisions of this scheme, drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of goods of the classes or descriptions specified in the first column of the Table annexed to this scheme, in respect of linseed oil used in the manufacture thereof.

2. Subject to the provisions of 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 the average quantity of linseed oil used by manufacturers generally in the manufacture of goods of the said classes or descriptions respectively, that is to say, to every ton of goods of a class or description specified in the first column of the Table annexed to this scheme the quantity of linseed oil specified in the second column of the said Table in relation to that class or description of goods.

3. The rate of drawback shall be £15 0s. 0d. for every ton of linseed oil, and in the case of fractions of a ton the quantity of linseed oil and the amount of drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of linseed oil imported or delivered from bonded warehouse on or after the first day of December, nineteen hundred and forty.

The Table above referred to

Class or description of goods in the case of which drawback is to be allowed.	*Average quantity of linseed oil used in manufacture.*
Printed linoleum and floorcloth	300 lbs. per ton.
Linoleum, other than printed	430 lbs. per ton.
Cork carpets	883 lbs. per ton.
Felt base	85 lbs. per ton.
Fishing nets	1,116 lbs. per ton.
Oil baize	650 lbs. per ton.
Leathercloth	696 lbs. per ton.

SECOND SCHEDULE

Order revoked.	*Reference.*
The Import Duties (Drawback) (No. 21) Order, 1934.	S.R. & O. 1934 (No. 1203) I, p. 414.
The Import Duties (Drawback) (No. 6) Order, 1936.	S.R. & O. 1936 (No. 524) I, p. 792.
The Import Duties (Drawback) (No. 9) Order, 1937.	S.R. & O. 1937 (No. 603), p. 597.
The Import Duties (Drawback) (No. 9) Order, 1938.	S.R. & O. 1938 (No. 635) I, p. 1084.
The Import Duties (Drawback) (No. 3) Order, 1939.	S.R. & O. 1939 (No. 872) I, p. 573.
The Import Duties (Drawback) (No. 4) Order, 1939.	S.R. & O. 1939 (No. 873) I, p. 575.
The Import Duties (Drawback) (No. 7) Order, 1940.	S.R. & O. 1940 (No. 1762) I, p. 281.
The Import Duties (Drawback) (No. 1) Order, 1941.	S.R. & O. 1941 (No. 1875) I, p. 197.
The Import Duties (Drawback) (No. 11) Order, 1947.	S.R. & O. 1947 (No. 2258), I, p. 469.
The Import Duties (Drawback) (No. 9) Order, 1948.	S.I. 1948 (No. 2370) I, p. 658.
The Import Duties (Drawback) (No. 6) Order, 1949.	S.I. 1949 (No. 732) I, p. 1376.
The Import Duties (Drawback) (No. 14) Order, 1949.	S.I. 1949 (No. 2110) I, p. 1386.
The Import Duties (Drawback) (No. 1) Order, 1950.	S.I. 1950 (No. 169) I, p. 492.

EXPLANATORY NOTE

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

This Order approves three schemes providing for the allowance of drawback in respect of imported linseed used in the manufacture of certain linseed oil (Scheme I) and imported linseed oil used in the manufacture of certain goods (Schemes II and III). They replace the first, second and fourth of the schemes approved by the Import Duties (Drawback) (No. 21) Order, 1934, and amended by subsequent Orders, and those schemes are now revoked. The third of those schemes was revoked by the Import Duties (Drawback) (No. 3) Order, 1939. The schemes are varied in substance only by the provision in Scheme I for an increase in the rate of drawback from 24s. 6d. per ton to £5 per ton of linseed, and by the provision in all three schemes that eligibility for drawback is to be limited to material imported or delivered from bonded warehouse on or after the 1st December, 1940.