EXPLANATORY NOTE

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

The scheme approved by the Import Duties (Drawback) (No. 13) Order, 1951, provides for the allowance of drawback of Customs duty paid on imported solid insoluble quebracho extract used in the manufacture of:—

certain soluble quebracho extracts,

certain blends of soluble quebracho extract with myrobalan extract,

when the manufactured goods are exported or shipped as stores.

This Order increases the rate of drawback payable from 6s. 3d. to 7s. 1d. per cwt. of the imported material.

1952 No. 173

The Import Duties (Drawback) (No. 2) Order, 1952

Made - - - -	1*st February*, 1952
Laid before the House of Commons	4*th February*, 1952
Coming into Operation	8*th February*, 1952

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. The scheme set out in the Schedule to this Order is hereby approved.

2. The scheme approved by the Import Duties (Drawback) (No. 18) Order, 1934(d) (which provided for drawback in respect of both smokeless propellant powder and cartridge cases used in the manufacture of loaded sporting cartridges), shall cease to have effect, and accordingly that Order together with the Import Duties (Drawback) (No. 5) Order, 1940(e), is hereby revoked.

3. This Order may be cited as the Import Duties (Drawback) (No. 2) Order, 1952.

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

5. This Order shall come into operation on the 8th day of February, nineteen hundred and fifty-two.

Dated this 1st day of February, 1952.

Edward Heath,
H. R. Mackeson,
Two of the Lords Commissioners of His Majesty's Treasury.

(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. 1934/1073; 1934 I, p. 409.
(e) S.R. & O. 1940/555; 1940 I, p. 278.
(f) 52 & 53 Vict. c. 63.

SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of loaded sporting cartridges in respect of the following material used in the manufacture thereof, that is to say, smokeless propellant powder.

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 cartridges.

3. The rate of drawback shall be ninepence for every pound weight of smokeless propellant powder, and in the case of fractions of a pound the amount of 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 or has been delivered on or after the first day of November, nineteen hundred and forty-one, or which is or has been 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.)

Since 1934 drawback of customs duty paid on imported smokeless propellant powder has been allowed at 3½d. per lb., where such powder has been used in the manufacture of sporting cartridges which are exported or shipped as stores. This Order increases the rate of drawback in respect of the powder to 9d. per lb.

The drawback previously allowed in respect of imported cartridge cases used in the manufacture of such cartridges is now obsolete and is discontinued by the Order.

1952 No. 466

The Import Duties (Drawback) (No. 3) Order, 1952

Made - - - -	10*th March*, 1952
Laid before the House of Commons	12*th March*, 1952
Coming into Operation	15*th March*, 1952

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 Her 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.

(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.