4. The drawback shall only be allowed in respect of any of the material aforesaid of which entry under the Customs Acts on importation is delivered on or after the date of the coming into operation of this Order, or which is delivered from bonded warehouse on or after that date.

5. Subject to the last foregoing paragraph, the drawback shall be allowed for a period of six months beginning with the date of the coming into operation of this Order.

EXPLANATORY NOTE

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

This Order, which operates for six months commencing with the 1st March, 1956, provides for the allowance of drawback of Customs duty on imported coated aluminium foil (of the kind specified in the Schedule to the Order) used in the manufacture of certain metallic yarn which is exported or shipped as stores.

1956 No. 306

The Import Duties (Drawback) (No. 2) Order, 1956

Made - - - -	*6th March,* 1956
Laid before the House of Commons	*9th March,* 1956
Coming into Operation	*12th March,* 1956

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(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. 2) Order, 1946(d), shall cease to have effect, and accordingly that Order and the Import Duties (Drawback) (No. 16) Order, 1949(e), are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 2) Order, 1956.

(2) The Interpretation Act, 1889(f), 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. 25. (b) 24 & 25 Geo. 5. c. 32. (c) 2 & 3 Geo. 6. c. 97.
(d) S.R. & O. 1946/1912 (1946 I, p. 343). (e) S.I. 1949/2112 (1949 I, p. 1389).
(f) 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the twelfth day of March, nineteen hundred and fifty-six.

Dated this sixth day of March, 1956.

Peter Legh,
E. B. Wakefield,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of refined wood tar (either unmixed or in the form of an ingredient of a mixture consisting only of refined wood tar and resinous material or hydrocarbon oil or both) in respect of the following material used in the manufacture thereof, that is to say, unrefined wood tar.

2.—(1) Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(b) (which confines drawback to duty-paid material), the drawback shall be allowed in respect of $1\frac{1}{13}$ tons of unrefined wood tar per ton of refined wood tar, being the average quantity of the material used by manufacturers generally in the manufacture of refined wood tar.

(2) In the case of fractions of a ton of refined wood tar, the quantity of unrefined wood tar in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of the drawback shall be £3 15s. 0d. per ton of unrefined wood tar, and in the case of fractions of a ton of unrefined wood tar the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of unrefined wood tar of which entry under the Customs Acts on importation is or has been delivered on or after the twentieth day of November, nineteen hundred and forty-six, or which is or has been delivered from bonded warehouse on or after that date.

5. For the purposes of this scheme " refined wood tar " means wood tar shown to the satisfaction of the Commissioners of Customs and Excise to be wood tar refined by the removal by distillation of water and volatile oils.

EXPLANATORY NOTE

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

This Order increases, from £2 1s. 0d. to £3 15s. 0d. per ton, the rate of drawback allowable in respect of Customs duty paid on imported unrefined wood tar used in the manufacture of refined wood tar which is exported or shipped as stores.

The Order also reduces, from $1\frac{2}{9}$ tons to $1\frac{1}{13}$ tons, the quantity of imported unrefined wood tar to be taken into account in calculating the amount of drawback payable in respect of each ton of the exported refined wood tar.

(a) 22 & 23 Geo. 5. c. 8. (b) 15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.