The Import Duties (Drawback) (No. 21) Order, 1951

1951 No. 1435

Made - - - -	*7th August*, 1951
Laid before the House of Commons	*9th August*, 1951
Coming into Operation	*13th August*, 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. 8) Order, 1933(d), shall cease to have effect and accordingly that Order, together with the Import Duties (Drawback) (No. 16) Order, 1934(e), and the Import Duties (Drawback) (No. 2) Order, 1936(f), is hereby revoked.

2. This Order may be cited as the Import Duties (Drawback) (No. 21) Order, 1951.

3. The Interpretation Act, 1889(g), 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 13th day of August, nineteen hundred and fifty-one.

Dated this 7th day of August, 1951.

R. J. Taylor,
Wm. Hannan,
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(h), shall be allowed in the case of dried salted fish in respect of the following material used in the manufacture thereof, that is to say,—

cleaned fresh fish.

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 two and a half tons of cleaned fresh fish for every ton of dried salted fish, being the average quantity of the material used by manufacturers generally in the manufacture of dried salted fish.

(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. 1933 (No. 660) p. 682.
(e) S.R. & O. 1934 (No. 908) I, p. 407.
(f) S.R. & O. 1936 (No. 109) I, p. 786.
(g) 52 & 53 Vict. c. 63.
(h) 22 & 23 Geo. 5. c. 8.

3. The rate of drawback shall be 6s. 8d. for every ton of the material, and in the case of fractions of a ton the quantity of material in respect of which drawback may be allowed and the amount of the 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 July, nineteen hundred and forty-one, or which is or has been delivered from bonded warehouse on or after that date.

5. In this scheme the expression " cleaned fresh fish " means fresh fish exclusive of offals.

EXPLANATORY NOTE

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

This Order revokes certain Orders which provided for the allowance of drawback of customs duty paid on imported fish used in the manufacture of dried salted fish, when the latter was exported or shipped as stores. It re-enacts the provision for drawback in respect of cleaned fresh fish so used ; the provisions of the revoked Orders are otherwise obsolete.

The Import Duties (Drawback) (No. 22) Order, 1951

1951 No. 1577

Made - - - -	*27th August*, 1951
Laid before the House of Commons - -	*29th August*, 1951
Coming into Operation	*1st September*, 1951

Whereas by the Import Duties (Drawback) (No. 4) Order, 1951(**a**), the Treasury approved the scheme set out in the Schedule to that Order, being a scheme for the allowance of drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(**b**), in respect of certain tinned plate used in the manufacture of cans and tops therefor:

And whereas the Treasury are of opinion that it is expedient that that scheme should be amended in accordance with the Schedule to this Order :

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (3) of section nine of the Finance Act, 1932(**c**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**d**), and of all other powers enabling them in that behalf, hereby make the following Order:—

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

2. This Order may be cited as the Import Duties (Drawback) (No. 22) Order, 1951.

(a) S.I. 1951 No. 164, p. 442 above. (b) 22 & 23 Geo. 5. c. 8.
(c) 22 & 23 Geo. 5. c. 25. (d) 2 & 3 Geo. 6. c. 97.