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.

3. This Order shall come into operation on the 1st day of September, nineteen hundred and fifty-one.

Dated this 27th day of August, 1951.

H. W. Bowden,
W. A. Wilkins,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

In the scheme set out in the Schedule to the Import Duties (Drawback) (No. 4) Order, 1951, paragraph 3 and the Table therein referred to shall be omitted, and in place of that paragraph there shall be inserted the following paragraph:—

"3.—(1) The material shall be divided into categories based on value at importation, with a separate rate of drawback for each category, in such a way that for material of any category the drawback shall be at a rate per ton equal to £17 for the first £68 a ton of the value of that material at importation, with an additional £2 for any complete £8 a ton of that value above £68.

(2) In the case of fractions of a ton the amount of the drawback shall be calculated proportionately."

EXPLANATORY NOTE

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

This Order amends the Scheme approved by the No. 4 Order of 1951, which allowed drawback on the exportation, etc., of certain open-topped cans, and tops for them, in respect of imported sheets of tinned plate used in their manufacture.

The highest rate of drawback has hitherto been £25 per ton for sheets of which the value at importation was not less than £100 per ton. This Order introduces a sliding scale under which the rate increases by £2 per ton for every additional £8 per ton of the value at importation.

The Import Duties (Drawback) (No. 23) Order, 1951

1951 No. 1618

Made - - - -	*4th September,* 1951
Laid before the House of Commons	*6th September,* 1951
Coming into Operation	*10th September,* 1951

Whereas the Treasury have consulted with the appropriate Department and are of opinion that it is expedient to make this Order:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by the Second Schedule to the Import Duties Act, 1932(a), as amended by section eleven of the Finance Act, 1951(b), and by section one of the Import Duties (Emergency Provisions) Act,

(a) 22 & 23 Geo. 5. c. 8. (b) 14 & 15 Geo. 6. c. 43.