1939(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Drawback of duties chargeable under Part I of the Import Duties Act, 1932, as respects goods of the class or description specified in the Schedule to this Order shall be allowed and paid under and in accordance with the Second Schedule to that Act, as amended by section eleven of the Finance Act, 1951, but in the following case only, that is to say, on the exportation or shipment as stores of water heating appliances incorporating those goods.

2. This Order may be cited as the Import Duties (Drawback) (No. 23) Order, 1951.

3. This Order shall come into operation on the 10th day of September, nineteen hundred and fifty-one.

Dated this 4th day of September, 1951.

Charles Royle,
H. W. Bowden,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

Gas valve control units consisting of the following components:—
gas valve, incorporating an electromagnet and measuring not more than 5 inches by 4 inches by 2 inches and not less than 4 inches by 2 inches by 1 inch;
thermocouple attachment; and
pilot burner.

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of Customs duty paid on gas valve control units of the description specified in the Schedule, when water heating appliances incorporating the units are exported or shipped as stores.

The Import Duties (Drawback) (No. 24) Order, 1951

1951 No. 1710

Made - - - -	*25th September,* 1951
Laid before the House of Commons - -	*27th September,* 1951
Coming into Operation	*1st October,* 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 and set out in the First Schedule to this Order:

(a) 2 & 3 Geo. 6. c. 97.

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 First Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 2) Order, 1935(d), 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. 24) Order, 1951.

(2) The Interpretation Act, 1889(e), 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 first day of October, nineteen hundred and fifty-one.

Dated this 25th day of September, 1951.

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

FIRST SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(f), 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 the following materials used in the manufacture thereof, that is to say,—

(*a*) square-sawn wood and timber;

(*b*) veneers imported as such.

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, for every article of a class or description specified in the first column of the said Table, in respect of the quantities of the respective materials specified in the second and third columns of the said Table in relation to that class or description of article, that is to say, in respect of the average quantities of the materials used by manufacturers generally in the manufacture of goods of that class or description.

3. The rate of drawback shall be as follows:—

	s.	*d.*
for every cubic foot of square-sawn wood and timber		8
for every cubic foot of veneer	8	0

4. In the case of fractions of a cubic foot, the amount of the drawback shall be calculated proportionately.

(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. 1935 (No. 88) p. 366.
(e) 52 & 53 Vict. c. 63.
(f) 22 & 23 Geo. 5. c. 8.

5. The drawback shall only be allowed in respect of any material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of August, nineteen hundred and forty-one, or which is or has been delivered from bonded warehouse on or after that date.

6. In this scheme the expression "square-sawn wood and timber" means wood and timber square-sawn but not further prepared or manufactured.

The Table above referred to

Class or description of goods in the case of which drawback is to be allowed	Average quantity of square-sawn wood and timber used in manufacture	Average quantity of veneer used in manufacture
	Cubic feet	Cubic feet
Sewing-machine woodwork of the following descriptions:—		
Manufacturing tables with one or more drawers	1·018	·0938
Cabinet woodwork other than manufacturing tables, the following:—		
(*a*) Cabinet tables with one or more drawers (including electric drive cabinet tables):—		
(i) with leaf cover	1·665	·2276
(ii) flat top	·994	·1239
(*b*) Cabinet tables without drawers (including electric drive cabinet tables)—		
flat top	·767	·0970
(*c*) Enclosed cabinets	4·035	·3733
(*d*) Plain tables with one drawer	·565	·0538
(*e*) Drop-leaf tables with one or more drawers	·735	·0762
(*f*) Bases	·194	·0179
Covers	·225	·0664
Carrying cases	·200	·0914

SECOND SCHEDULE

Order revoked	Reference
The Import Duties (Drawback) (No. 2) Order, 1935.	S.R. & O. 1935 (No. 88) p. 366.
The Import Duties (Drawback) (No. 11) Order, 1937.	S.R. & O. 1937 (No. 677) p. 600.
The Import Duties (Drawback) (No. 16) Order, 1938.	S.R. & O. 1938 (No. 1230) I, p. 1094.
The Import Duties (Drawback) (No. 2) Order, 1941.	S.R. & O. 1941 (No. 2027) I, p. 198.
The Import Duties (Drawback) (No. 15) Order, 1951.	S.I. 1951 No. 998.

EXPLANATORY NOTE

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

This Order approves a new scheme for the allowance of drawback of customs duty paid on imported square-sawn wood and timber and imported veneers used in the manufacture of certain sewing machine woodwork, when the manufactured goods are exported or shipped as stores. Carrying cases are added to the list of manufactured goods in the case of which drawback is payable, and for the other listed goods the new scheme alters the quantities of the imported materials in respect of which drawback is allowable per unit article.

The Import Duties (Drawback) (No. 25) Order, 1951

1951 No. 1711

Made - - - -	*25th September*, 1951
Laid before the House of Commons - -	*27th September*, 1951
Coming into Operation	*1st October*, 1951

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, 1939(c), and of all other powers enabling them in that behalf, having consulted with the appropriate Department hereby make the following Order:—

1. Drawback of duties chargeable under Part I of the Import Duties Act, 1932, as respects goods of the class or description specified in the Schedule to this Order shall be allowed and paid under and in accordance with the Second Schedule to that Act, as amended by section eleven of the Finance Act, 1951.

2. This Order may be cited as the Import Duties (Drawback) (No. 25) Order, 1951.

3. This Order shall come into operation on the first day of October, nineteen hundred and fifty-one.

Dated this 25th day of September, 1951.

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

SCHEDULE

Metal ornaments in the form of models of living creatures, flowers, foliage, fruit or inanimate objects, being ornaments of a size and kind suitable for incorporation as decoration in clock cases, inkstands, ashtrays, caskets and similar articles used for domestic or office purposes.

(a) 22 & 23 Geo. 5. c. 8. (b) 14 & 15 Geo. 6. c. 43. (c) 2 & 3 Geo. 6. c. 97.