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 metal ornaments of the kind specified in the Schedule, when the ornaments, or articles incorporating them, are exported or shipped as stores.

The Import Duties (Drawback) (No. 26) Order, 1951

1951 No. 1933

Made - - - -	13*th November*, 1951
Laid before the House of Commons - -	15*th November*, 1951
Coming into Operation	19*th November*, 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), as applied by paragraph (*b*) of subsection (5) of section one of, and Part III of the Second Schedule to, the Ottawa Agreements Act, 1932(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. This Order may be cited as the Import Duties (Drawback) (No. 26) Order, 1951.

3. This Order shall come into operation on the 19th of November, 1951.

Dated this 13th day of November, 1951.

Edward Heath,
T. G. D. Galbraith,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

1. Drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of linseed oil fatty acids, being the acids obtained by the hydrolysis of linseed oil, in respect of linseed oil used in the manufacture thereof.

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 1⅛ tons of linseed oil for every ton of linseed oil fatty acids, being the average quantity of the oil used by manufacturers generally in the manufacture of the acids.

(a) 22 & 23 Geo. 5. c. 25. (b) 22 & 23 Geo. 5. c. 53. (c) 2 & 3 Geo. 6. c. 97.

3. The rate of drawback shall be £15 10s. 0d. per ton of linseed oil.

4. In the case of fractions of a ton the quantity of linseed oil in respect of which drawback may be allowed, and the amount of the drawback, shall be calculated proportionately.

5. The drawback shall only be allowed in respect of linseed oil of which entry under the Customs Acts on importation is delivered on or after the date on which the Order approving this scheme comes into operation, or which is 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.)

This Order provides for the allowance of drawback of Customs duty paid on imported linseed oil used in the manufacture of linseed oil fatty acids, when the fatty acids are exported or shipped as stores.

The Import Duties (Drawback) (No. 27) Order, 1951

1951 No. 2223

Made - - - -	18*th December*, 1951
Laid before the House of Commons	20*th December*, 1951
Coming into Operation	22*nd December*, 1951

Whereas by the Import Duties (Drawback) (No. 7) Order, 1950(**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 cotton tissue used in the manufacture of sacks of the class or description specified in the scheme:

And whereas the Treasury are of opinion that the said scheme, which was amended by the Import Duties (Drawback) (No. 12) Order, 1950(**c**), should be further amended in the manner 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 subsection (3) of section nine of the Finance Act, 1932(**d**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**e**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The amendments set out in the Schedule to this Order are hereby approved.

2. This Order may be cited as the Import Duties (Drawback) (No. 27) Order, 1951.

(**a**) S.I. 1950 (No. 1421) I, p. 499.
(**b**) 22 & 23 Geo. 5. c. 8.
(**c**) S.I. 1950 (No. 2027) I, p. 505.
(**d**) 22 & 23 Geo. 5. c. 25.
(**e**) 2 & 3 Geo. 6. c. 97.