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.

3. This Order shall come into operation on the twenty-second day of December, nineteen hundred and fifty-one.

Dated this 18th day of December, 1951.

Herbert Butcher.
Edward Heath,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

The scheme set out in the Schedule to the Import Duties (Drawback) (No. 7) Order, 1950 (as amended by the Import Duties (Drawback) (No. 12) Order, 1950), shall be further amended as follows:—

(*a*) in paragraph 3 of the scheme (which specifies the rate of drawback allowable under the scheme) "5d. per square yard" shall be substituted for "3d. per square yard"; and

(*b*) for paragraph 6 of the scheme (which specifies the duration of the drawback) there shall be substituted the following paragraph:—

"6. Subject to the last foregoing paragraph, the drawback shall be allowed for a period ending with the twenty-first day of June, nineteen hundred and fifty-two."

EXPLANATORY NOTE

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

This Order extends to 21st June, 1952, the existing scheme for the allowance of drawback of Customs duty paid on specified cotton tissue used in the manufacture of certain sacks, when the sacks are exported or shipped as stores. The rate of drawback so payable is increased from 3d. to 5d. per square yard of imported material.

The Import Duties (Drawback) (No. 28) Order, 1951

1951 No. 2257

Made - - - -	20*th December*, 1951
Laid before the House of Commons	27*th December*, 1951
Coming into Operation	1*st January*, 1952

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**), by

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 24 & 25 Geo. 5. c. 32.