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.

section one of the Import Duties (Emergency Provisions) Act, 1939(a), and by section twelve of the Finance Act, 1950(b), 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 Import Duties (Drawback) (No. 13) Order, 1950(c) (which approved a scheme mainly similar to the scheme approved by this Order and expiring on the thirty-first day of December, nineteen hundred and fifty-one) is hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 28) Order, 1951.

(2) The Interpretation Act, 1889(d), 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 January, nineteen hundred and fifty-two.

Dated this 20th day of December, 1951.

H. R. Mackeson,
Edward Heath,
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(e), shall be allowed in the case of goods of the following class or description, that is to say:—

sacks measuring not less than 15 inches by 21 inches and not more than 19 inches by 26 inches, made of jute tissue with a paper lining and having a layer of bitumen between the tissue and the lining,

in respect of the following material used in the manufacture thereof, that is to say:—

tissue, wholly of jute, of a weight per square yard of not less than 15½ ounces and not more than 17½ ounces:

Provided that drawback shall not be allowed by virtue of this scheme—

(*a*) in respect of any material of which the value at importation was less than £10 per 100 square yards; or

(*b*) in the case of any goods unless it is shown to the satisfaction of the Commissioners of Customs and Excise that those goods have not been used.

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 such quantity of the material as is actually contained in the goods.

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—

(*a*) for material of which the value at importation was less than £11 per 100 square yards the drawback shall be at the rate of £2 per 100 square yards, and

(a) 2 & 3 Geo. 6. c. 97.
(b) 14 Geo. 6. c. 15.
(c) S.I. 1950 (No. 2062) I, p. 506.
(d) 52 & 53 Vict. c. 63.
(e) 22 & 23 Geo. 5. c. 8.

(*b*) for material of any other category the drawback shall be at a rate per 100 square yards equal to £2 4s. 0d. for the first £11 per 100 square yards of the value of that material at importation, with an additional 4s. 0d. for any complete £1 per 100 square yards of that value above £11.

(2) In the case of fractions of 100 square yards the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of material imported, or delivered from bonded warehouse, on or after the twenty-fourth day of March, nineteen hundred and forty-nine.

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 certain imported jute tissue where the tissue has been used in the manufacture of sacks of the description specified in the Schedule to the Order and the unused sacks are exported or shipped as stores.

The amount of the drawback is to be determined by means of a sliding scale based on the value of the tissue, instead of being at a flat rate as it was under the scheme replaced by this Order.

The Import Duties (Exemptions) (No. 1) Order, 1951

1951 No. 107

Made - - - -	*23rd January,* 1951
Laid before the House of Commons	*25th January,* 1951
Coming into Operation	*29th January,* 1951

Whereas the Treasury, after consultation with the appropriate department, are of opinion that the goods specified in the entries set out in the Schedule to this Order ought to be exempted from the provisions of section one of the Import Duties Act, 1932(**a**):

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by section one and subsection (5) of section nineteen of the Import Duties Act, 1932, by subsection (3) of section ten 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. There shall be added to the First Schedule to the Import Duties Act, 1932, the goods specified in the entries set out in the Schedule to this Order.

2. Accordingly in the First Schedule to the Import Duties Act, 1932, as amended by the Import Duties (Exemptions Consolidation) Order, 1935(**d**), and by subsequent Orders, and in the Second Annex to the said Order of

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(**a**) 22 & 23 Geo. 5. c. 8. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.R. & O. 1935 (No. 1244) p. 298.