SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932, shall be allowed in the case of plaster of Paris in respect of the following material used in the manufacture thereof, that is to say:—

Gypsum, unburnt, in rock form.

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 1¼ tons of the material aforesaid for each ton of plaster of Paris, being the average quantity of the material aforesaid used by manufacturers in the manufacture of plaster of Paris.

3. The rate of drawback shall be 3s. 6d. a ton of the material aforesaid.

4. In the case of fractions of a ton, the quantity of the material aforesaid 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 the material aforesaid imported, or delivered from bonded warehouse, on or after the date on which the Order approving this scheme comes into operation.

6. Subject to the last foregoing paragraph, the drawback shall be allowed for a period of two years beginning with that date.

EXPLANATORY NOTE

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

This Order allows drawback in respect of certain imported gypsum used in the manufacture of plaster of Paris.

The Import Duties (Drawback) (No. 3) Order, 1950

1950 No. 708

Made - - - -	*2nd May*, 1950
Laid before the House of Commons	*4th May*, 1950
Coming into Operation	*9th May*, 1950

Whereas by the Import Duties (Drawback) (No. 8) Order, 1949(**a**) (hereinafter referred to as "the principal Order") 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 descriptions of paper used in the manufacture of paper bags of the class or description specified in the scheme:

And whereas an amendment was made to the said scheme by the Import Duties (Drawback) (No. 12) Order, 1949(**c**):

And whereas the Treasury are of opinion that it is expedient that the scheme should be further amended in the manner set out in the Schedule to this Order:

(**a**) S.I. 1949 (No. 858) I, p. 1379. (**b**) 22 & 23 Geo. 5. c. 8.
(**c**) S.I. 1949 (No. 1953) I, p. 1383.

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(a), and by section one of the Import Duties (Emergency Provisions) Act, 1939(b), 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. 3) Order, 1950.

3. This Order shall come into operation on the 9th day of May, nineteen hundred and fifty.

Dated this 2nd day of May, 1950.

R. J. Taylor.
H. W. Bowden.

Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

1. Paragraph 5 of the Schedule to the principal Order (which limited the allowance of drawback under the scheme to a period of one year commencing on the ninth day of May, nineteen hundred and forty-nine) shall cease to have effect.

2. The annexed Table shall be substituted for the Table annexed to the Import Duties (Drawback) (No. 12) Order, 1949 (which by that Order was substituted for the Table annexed to the Schedule to the principal Order).

The annexed Table first above referred to

Description of paper	*Rate of drawback per ton* £ s. d.
Kraft paper, unbleached	7 17 6
Kraft paper, bleached	10 5 0
Sulphite wrapping paper, machine glazed	9 0 0
Greaseproof paper, unbleached	9 15 0
Greaseproof paper, bleached	12 5 0
Glazed transparent paper	17 0 0

EXPLANATORY NOTE

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

Under the Import Duties (Drawback) (No. 8) Order, 1949, drawback was allowed, for a period of one year ending on 8th May, 1950, in respect of certain kinds of imported paper used in the manufacture of unused open-topped paper bags without flaps. This Order provides for the continuation of the drawback and increases the rates of drawback (as reduced by the Import Duties (Drawback) (No. 12) Order, 1949) with effect from 9th May, 1950.

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