SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of loaded sporting cartridges in respect of the following material used in the manufacture thereof, that is to say, smokeless propellant powder.

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 cartridges.

3. The rate of drawback shall be ninepence for every pound weight of smokeless propellant powder, and in the case of fractions of a pound the amount of drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of November, nineteen hundred and forty-one, or which is or has been 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.)

Since 1934 drawback of customs duty paid on imported smokeless propellant powder has been allowed at 3½d. per lb., where such powder has been used in the manufacture of sporting cartridges which are exported or shipped as stores. This Order increases the rate of drawback in respect of the powder to 9d. per lb.

The drawback previously allowed in respect of imported cartridge cases used in the manufacture of such cartridges is now obsolete and is discontinued by the Order.

1952 No. 466

The Import Duties (Drawback) (No. 3) Order, 1952

Made - - - -	10*th March*, 1952
Laid before the House of Commons	12*th March*, 1952
Coming into Operation	15*th March*, 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 Her Majesty's Treasury, by virtue of the powers conferred on them by section nine of the Finance Act, 1932(b), by section one of the Import Duties (Emergency Provisions) Act, 1939(c), and by section twelve of the Finance Act, 1950(d), 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.

(a) 22 & 23 Geo. 5. c. 8. (b) 22 & 23 Geo. 5. c. 25.
(c) 2 & 3 Geo. 6. c. 97. (d) 14 Geo. 6. c. 15.

2. This Order may be cited as the Import Duties (Drawback) (No. 3) Order, 1952.

3. This Order shall come into operation on the fifteenth day of March, nineteen hundred and fifty-two.

Dated this 10th day of March, 1952.

H. R. Mackeson,
Herbert Butcher,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

1.—(1) Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of goods of the following class or description, that is to say:—

Toilet paper in rolls or packets,

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

(*a*) tissue paper of a weight when fully extended equivalent to not less than 8 lb. but not more than 10 lb. to the ream;

(*b*) machine glazed paper of a weight when fully extended equivalent to not less than 8 lb. but not more than 10 lb. to the ream;

(*c*) crepe paper of a weight when fully extended equivalent to not less than 10 lb. but not more than 16 lb. to the ream:

Provided that drawback shall not be allowed in respect of material on which duty under Part I of the Import Duties Act, 1932, was paid at a rate amounting to less than £8 a ton.

(2) In the foregoing sub-paragraph, "ream" means a ream of 480 sheets of double crown measuring 30 inches by 20 inches.

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 any of the materials as is actually contained in the goods.

3.—(1) Each of the materials shall be divided into categories based on the amount of the duty paid under Part I of the Import Duties Act, 1932, with a separate rate of drawback for each category, in such a way that for material of any category the drawback shall be at the rate of £1 a ton of the material for each complete £1 of the amount per ton of the duty so paid.

(2) In the case of fractions of a ton, the amount of the drawback shall be calculated proportionately.

4. Drawback shall be allowed, in the case of crepe paper, only in respect of material 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, and, in the case of tissue paper and machine glazed paper, only in respect of material imported, or delivered from bonded warehouse, on or after the fifteenth day of September, nineteen hundred and forty-nine.

5. Subject to the last foregoing paragraph, the drawback shall be allowed for a period of one year commencing on the day on which the Order approving this scheme comes into operation.

(a) 22 & 23 Geo. 5. c. 8.

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 during the year ending 14th March, 1953, of drawback of customs duty paid on certain kinds of imported tissue paper, machine-glazed paper and crepe paper used in the manufacture of toilet paper in rolls or packets, when the toilet paper is exported or shipped as stores. The drawback so payable is calculated by reference to a sliding scale based on the amount of duty paid.

This Order replaces a previous Order which limited payment of drawback to cases where certain machine-glazed papers and tissue papers had been used in the manufacture of the exported toilet paper, and under which drawback was calculated by reference to the value of the imported paper.

1952 No. 698

The Import Duties (Drawback) (No. 4) Order, 1952

Made - - - -	1*st April*, 1952
Laid before the House of Commons - -	3*rd April*, 1952
Coming into Operation	8*th April*, 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 schemes prepared by them which are set out in the Schedule to this Order:

Now, therefore, the Lords Commissioners of Her 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**), by subsection (2) of section seven of the Finance Act, 1934(**c**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**d**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The schemes set out in the Schedule to this Order are hereby approved.

(2) The schemes approved by the Import Duties (Drawback) (No. 2) Order, 1951(**e**), shall cease to have effect and accordingly that Order and the Import Duties (No. 14) Order, 1951(**f**), are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 4) Order, 1952.

(2) The Interpretation Act, 1889(**g**), shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 22 & 23 Geo. 5. c. 53. (**c**) 24 & 25 Geo. 5. c. 32.
(**d**) 2 & 3 Geo. 6. c. 97. (**e**) S.I. 1951/35; 1951 I, p. 437.
(**f**) S.I. 1951/895; 1951 I, p. 458. (**g**) 52 & 53 Vict. c. 63.