1955 No. 649

The Import Duties (Drawback) (No. 3) Order, 1955

Made - - - -	*29th April*, 1955
Laid before the House of Commons - -	*3rd May*, 1955
Coming into Operation	*6th May*, 1955

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 First 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**), by subsection (2) of section seven of the Finance Act, 1934(**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.—(1) The scheme set out in the First Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 3) Order 1951(**e**), shall cease to have effect, and accordingly the Orders specified in the Second Schedule to this Order are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 3) Order, 1955.

(2) The Interpretation Act, 1889(**f**), 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 sixth day of May, nineteen hundred and fifty-five.

Dated this twenty-ninth day of April, 1955.

Martin Redmayne,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

FIRST SCHEDULE

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

> blanched almonds, roasted and salted, or unsalted, and either whole, cut, broken (whether or not coloured and dried) or ground, but, in any case, not further manufactured,

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

> unblanched shelled almonds.

2.—(1) Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(**h**) (which confines drawback to duty-paid material), drawback shall be allowed in respect of 1¼ cwt. of

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) 14 Geo. 6. c. 15. (**e**) S.I. 1951/63 (1951 I, p. 441). (**f**) 52 & 53 Vict. c. 63.
(**g**) 22 & 23 Geo. 5. c. 8. (**h**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

the material for every cwt. of the goods, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

(2) In the case of fractions of a cwt. of the goods the quantity of the material in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of drawback shall be 32s. 6d. per cwt. of the material, and in the case of fractions of a cwt. the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of any of the material aforesaid of which entry under the Customs Acts on importation is or has been delivered on or after the first day of January, nineteen hundred and forty-five, or which is or has been delivered from bonded warehouse on or after that date.

SECOND SCHEDULE

Orders Revoked

The Import Duties (Drawback) (No. 3) Order, 1951.
The Import Duties (Drawback) (No. 5) Order, 1952(a).
The Import Duties (Drawback) (No. 7) Order, 1953(b).

EXPLANATORY NOTE

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

This Order—

(*a*) increases from 28s. to 32s. 6d. per cwt. the rate of drawback of Customs duty payable on imported unblanched shelled almonds used in the manufacture of certain descriptions of blanched almonds which are exported or shipped as stores; and

(*b*) adds roasted and salted almonds to the descriptions of exported blanched almonds on which such drawback is payable.

1955 No. 1042

The Import Duties (Drawback) (No. 4) Order, 1955

Made - - - -	15*th July*, 1955
Laid before the House of Commons	19*th July*, 1955
Coming into Operation	22*nd July*, 1955

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by the Second Schedule to the Import Duties Act, 1932(c), and by section one of the Import Duties (Emergency Provisions) Act, 1939(d), and of all other powers enabling them in that behalf, having consulted with the appropriate department, hereby make the following Order:—

1. Drawback of duties chargeable under Part I of the Import Duties Act, 1932, as respects goods of the class or description specified in the Schedule to this Order shall be allowed and paid under and in accordance with the Second Schedule to that Act.

(a) S.I. 1952/908 (1952 I, p. 738).
(b) S.I. 1953/938 (1953 I, p. 518).
(c) 22 & 23 Geo. 5. c. 8.
(d) 2 & 3 Geo. 6. c. 97.