2. Subject to subsection (4) of section nine of the Finance Act, 1932(a) (which confines drawback to duty-paid material), drawback shall be allowed in respect of $1\frac{1}{8}$ hundredweights of the material per hundredweight of the goods, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

3. The rate of drawback shall be 22s. 6d. per hundredweight of the material, and in the case of fractions of a hundredweight the quantity of the material in respect of which drawback may be allowed, and 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 shall have been delivered on or after the first day of January, nineteen hundred and forty-one, or which shall have 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.)

This Order approves a scheme providing for the allowance of drawback on the exportation or shipment as stores of certain blanched almonds in respect of imported unblanched shelled almonds used in their manufacture. It replaces a scheme approved by the Import Duties (Drawback) (No. 15) Order, 1938, and amended by subsequent Orders, and that scheme as amended is now revoked. The scheme is varied in substance only by the provision for an increase in the rate of drawback from 17s. per cwt. to 22s. 6d. per cwt. and by the provision that eligibility for drawback is to be limited to material of which Customs entry, or delivery from bonded warehouse, shall have been made on or after 1st January, 1941.

The Import Duties (Drawback) (No. 4) Order, 1951

1951 No. 164

Made - - - -	*2nd February*, 1951
Laid before the House of Commons -	*5th February*, 1951
Coming into Operation	*12th February*, 1951

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 section one of the Import Duties (Emergency Provisions) Act, 1939(b), and by section twelve of the Finance Act, 1950(c), 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. 25. (b) 2 & 3 Geo. 6. c. 97. (c) 14 Geo. 6. c. 15.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 4) Order, 1951.

(2) This Order shall come into operation on the 12th day of February, nineteen hundred and fifty-one.

Dated this 2nd day of February, 1951.

R. J. Taylor,
Wm. Hannan,
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(a), shall be allowed in the case of the following goods, that is to say,—

cylindrical, oval or oblong cans open at the top and with top rims flanged, and prepared tops therefor,

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

tinned plate in sheets, being sheets of iron coated with tin:

Provided that no drawback shall be allowable under this scheme—

(*a*) in respect of any such material of which the value at importation was less than £68 per ton, 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. (For new paragraph 3 substituted by S.I. 1951 No. 1577, *see* p. 469 below).

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 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 allows drawback on the exportation or shipment as stores of certain unused open-topped cans, and tops therefor, in respect of imported sheets of tinned plate used in their manufacture.

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