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.

(3) This Order shall come into operation on the 8th day of April, nineteen hundred and fifty-two.

Dated this 1st day of April, 1952.

H. R. Mackeson,
Edward Heath,
Two of the Lords Commissioners of
Her Majesty's Treasury.

SCHEDULE

SCHEME I

1. Subject to this scheme, drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of linseed oil either unmixed, or in the form of an ingredient of a mixture consisting only of linseed oil and driers, in respect of linseed used in the manufacture of such linseed oil.

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 3¼ tons of linseed for every ton of linseed oil, being the average quantity of linseed used by manufacturers generally in the manufacture of such linseed oil as aforesaid.

3. The rate of drawback shall be £6 10s. 0d. for every ton of linseed and in the case of fractions of a ton the quantity of linseed and the amount of the drawback shall be calculated proportionately.

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

SCHEME II

1.—(1) Subject to this scheme, drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of any goods to which this paragraph applies in respect of linseed oil used in the manufacture of the goods.

(2) This paragraph applies to the following goods, that is to say:—

(*a*) paint;

(*b*) enamel;

(*c*) varnish;

(*d*) printers' inks;

(*e*) putty;

(*f*) mixed oils, being mixtures of linseed oil and other oils, with or without the addition of driers or of rosin or of both;

(*g*) mixtures of linseed oil and driers;

(*h*) mixtures of linseed oil and vegetable substances, with or without the addition of water;

(*i*) linseed oil, refined or heat-treated, or both refined and heat-treated.

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 the quantity of linseed oil actually contained in the goods.

3. The rate of drawback shall be £22 10s. 0d. for every ton of linseed oil, and in the case of fractions of a ton the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of linseed oil of which entry under the Customs Acts is or has been delivered on or after the first day of March, nineteen hundred and forty-two, or which is or has been delivered from bonded warehouse on or after that date.

SCHEME III

1. Subject to this scheme, drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of goods of the classes or descriptions specified in the first column of the Table annexed to this scheme, in respect of linseed oil used in the manufacture thereof.

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 as follows, that is to say,—

for every ton of goods of any class or description specified in the first column of the said Table, in respect of the quantity of linseed oil specified in the second column of the Table in relation to that class or description of goods,

the quantity of linseed oil so specified being the average quantity thereof used by manufacturers generally in the manufacture of goods of the relevant class or description.

3. The rate of drawback shall be £22 10s. 0d. for every ton of linseed oil, and in the case of fractions of a ton the quantity of linseed oil and the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of linseed oil of which entry under the Customs Acts is or has been delivered on or after the first day of March, nineteen hundred and forty-two, or which is or has been delivered from bonded warehouse on or after that date.

The Table above referred to

Class or description of goods in the case of which drawback is to be allowed	*Average quantity of linseed oil used in manufacture*
Printed linoleum and floorcloth	395 lb. per ton.
Linoleum, other than printed	530 lb. per ton.
Cork carpets	883 lb. per ton.
Felt base	100 lb. per ton.
Fishing nets	1,116 lb. per ton.
Oil baize	720 lb. per ton.
Leathercloth	730 lb. per ton.

EXPLANATORY NOTE

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

This Order increases the rates of drawback of Customs duty allowable—

(*a*) in respect of imported linseed used in the manufacture of exported linseed oil, from £5 to £6 10s. 0d. per ton (Scheme I), and

(*b*) in respect of imported linseed oil used in the manufacture of certain kinds of exported goods (Schemes II and III), from £17 to £22 10s. 0d. per ton,

provided the imported materials were entered with the Customs, or delivered from bonded warehouse, on or after 1st March, 1942.