SCHEDULE

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

sacks measuring 18 inches by 25 inches or 16 inches by 22 inches, made of jute tissue with a paper lining and having a layer of bitumen between the tissue and the lining,

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

tissue, wholly of jute, of a weight per square yard of not less than 15½ ounces and not more than 17½ ounces:

Provided that no drawback shall be allowable under this scheme 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 the provisions of subsection (4) of section nine of the Finance Act, 1932, the drawback shall be allowed in respect of such quantity of the material aforesaid as is actually contained in the said goods.

3. The rate of drawback shall be 3¾d. per square yard of the material aforesaid and in the case of fractions of a square yard the amount of the drawback shall be calculated proportionately.

4. 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.

5. Subject to the last foregoing paragraph, the drawback shall be allowed for the period ending the thirty-first day of December, nineteen hundred and forty-nine.

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, until the 31st of December, 1949, of drawback on the exportation, or shipment as stores, of unused sacks of the description specified in the Schedule to the Order in respect of certain imported jute tissue used in their manufacture.

The Import Duties (Drawback) (No. 5) Order, 1949

1949 No. 698

Made - - - -	8*th April*, 1949
Laid before the House of Commons - - -	8*th April*, 1949
Coming into Operation	14*th April*, 1949

Whereas by the Import Duties (Drawback) (No. 3) Order, 1935(a), 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, in respect of nitro-cellulose photographic film base in rolls used in the manufacture of unexposed sensitised photographic film;

22 & 23 Geo. 5. c. 8.

And whereas by the Import Duties (Drawback) (No. 8) Order, 1936(b), the Treasury approved the scheme set out in the Schedule to

(a) S.R. & O. 1935 (No. 158) p. 368. (b) S.R. & O. 1936 (No. 818) I, p. 794.

that Order, being a scheme for the allowance of drawback as respects duties chargeable under Part I of the Import Duties Act, 1932, in respect of cellulose acetate photographic film base in rolls used in the manufacture of goods of the classes or descriptions specified in the said scheme;

And whereas by the Import Duties (Drawback) (No. 1) Order, 1943(a), and the Import Duties (Drawback) (No. 13) Order, 1947(b), certain amendments were made in the said schemes:

And whereas the Treasury are of opinion that it is expedient that the said schemes should be further amended in the manner set out in Parts I and II respectively of the Schedule to this Order:

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, and by section one of the Import Duties (Emergency Provisions) Act, 1939, and of all other powers enabling them in that behalf, hereby make the following Order:— 22 & 23 Geo. 5. c. 25. 2 & 3 Geo. 6. c. 97.

1. The amendments set out in Parts I and II of the Schedule to this Order are hereby approved. Approval of amendments.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 5) Order, 1949. Short title, interpretation and commencement.

(2) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament. 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the 14th day of April, 1949.

Dated this 8th day of April, 1949.

Wm. Hannan,
Joseph Henderson,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

PART I

Amendment as respects nitro-cellulose photographic film base

For sub-paragraph (*b*) of paragraph 3 of the Schedule to the Import Duties (Drawback) (No. 3) Order, 1935, as amended, there shall be substituted the following sub-paragraph:—

"(*b*) in the case of such material having a thickness exceeding .004 ins. but not exceeding .007 ins., 2s. 1d. per 100 sq. feet;".

PART II

Amendment as respects cellulose acetate photographic film base

For paragraph 3 of the Schedule to the Import Duties (Drawback) (No. 8) Order, 1936, as amended, there shall be substituted the following paragraph:—

"3. The rate of drawback shall be as follows, that is to say—

(*a*) in the case of such material as aforesaid having a thickness not exceeding .004 ins., 1s. 8d. per 100 sq. feet;

(a) S.R. & O. 1943 (No. 36) I, p. 216. (b) S.R. & O. 1947 (No. 2729) I, p. 471.

(*b*) in the case of such material having a thickness exceeding .004 ins. but not exceeding .007 ins., 3s. 0d. per 100 sq. feet;

(*c*) in the case of such material having a thickness exceeding .007 ins. but not exceeding .0085 ins., 4s. 0d. per 100 sq. feet;

(*d*) in the case of such material having a thickness exceeding .0085 ins., 4s. 9d. per 100 sq. feet."

EXPLANATORY NOTE

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

The two drawback schemes amended by this Order relate to certain imported photographic film bases, and the rates of drawback vary according to the thickness of the imported base.

Part I of the Schedule to this Order amends the scheme relating to imported nitro-cellulose photographic film base in rolls used in the manufacture of unexposed sensitised photographic film by increasing from 2s. 0d. to 2s. 1d. per 100 sq. feet the rate of drawback for such base having a thickness between .004 inches and .007 inches.

Part II of the Schedule amends the scheme relating to imported cellulose acetate photographic film base in rolls used in the manufacture either of unexposed sensitised photographic film or of cellulose acetate film base prepared for colour photography but not sensitised. The new sub-paragraphs (*a*) and (*b*) subdivide the class of such base having a thickness not exceeding .007 inches and substitute two reduced rates of drawback for the former rate of 3s. 6d. per 100 sq. feet, which applied to the whole class; the new sub-paragraphs (*c*) and (*d*) reproduce without change the rates already in force for other thicknesses.

The Import Duties (Drawback) (No. 6) Order, 1949

1949 No. 732

Made - - - -	13*th April*, 1949
Laid before the House of Commons - -	14*th April*, 1949
Coming into Operation	25*th April*, 1949

Whereas by the Import Duties (Drawback) (No. 21) Order, 1934(**a**), the Treasury approved the schemes set out in the Schedule to that Order, of which the Schemes numbered II and IV provided for the allowance of drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, and under Part I of the Import Duties Act, 1932, in respect of linseed oil used in the manufacture of the goods specified in the said schemes respectively:

22 & 23 Geo. 5. c. 53.
22 & 23 Geo. 5. c. 8.

And whereas amendments were made to the said Schemes by the Import Duties (Drawback) (No. 6) Order, 1936(**b**), the Import Duties (Drawback) (No. 9) Order, 1937(**c**), the Import Duties (Drawback) (No. 9) Order, 1938(**d**), the Import Duties (Drawback) (No. 3) Order,

(**a**) S.R. & O. 1934 (No. 1203) I, p. 414. (**b**) S.R. & O. 1936 (No. 524) I, p. 792.
(**c**) S.R. & O. 1937 (No. 603) p. 597. (**d**) S.R. & O. 1938 (No. 635) I, p. 1084.