1953 No. 371

The Import Duties (Drawback) (No. 5) Order, 1953

Made - - - -	10*th March*, 1953
Laid before the House of Commons - -	12*th March*, 1953
Coming into Operation	15*th March*, 1953

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(**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.

2. This Order may be cited as the Import Duties (Drawback) (No. 5) Order, 1953.

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

Dated this 10th day of March, 1953.

T. G. D. Galbraith,
Hendrie D. Oakshott,
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(**d**), 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:

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

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 £6 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 paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(a) (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 fifteenth day of March, nineteen hundred and fifty-two, 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.

EXPLANATORY NOTE

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

This Order provides that, during the year ending 14th March, 1954, drawback of customs duty shall continue to be allowed in respect of certain kinds of imported paper used in the manufacture of toilet paper, in rolls or packets, when the toilet paper is exported or shipped as stores.

Drawback has hitherto been restricted to imported paper on which the duty paid was not less than £8 a ton. This Order extends the allowance of drawback to imported paper on which the duty paid was not less than £6 a ton.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.