PART II
Amending Order

Reference	Short title	Effect of Order
S.I. 1948/1615 (1948 I, p. 653).	The Import Duties (Drawback) (No. 5) Order, 1948.	Amending the Import Duties (Drawback) (No. 1) Order, 1948. (Containers made of kraft board).

EXPLANATORY NOTE

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

This Order revokes certain obsolete Customs drawback Orders.

1954 No. 1109

The Import Duties (Drawback) (No. 5) Order, 1954

Made - - - -	24*th August*, 1954
Laid before the House of Commons - -	27*th August*, 1954
Coming into Operation	31*st August*, 1954

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 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**), 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 First Schedule to this Order are hereby approved.

(2) The schemes approved by the Orders specified in Part I of the Second Schedule to this Order shall cease to have effect and accordingly those Orders and the amending Orders specified in Part II of that Schedule are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 5) Order, 1954.

(2) The Interpretation Act, 1889(**e**), 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**) 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the thirty-first day of August, nineteen hundred and fifty-four.

Dated this twenty-fourth day of August, 1954.

Dennis Vosper,
Hendrie D. Oakshott,
Two of the Lords Commissioners of
Her Majesty's Treasury.

FIRST SCHEDULE

SCHEME I

1. 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.—(1) 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 3½ 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.

(2) In the case of fractions of a ton of linseed oil the quantity of linseed in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of drawback shall be £3 15s. 0d. for every ton of linseed 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 of which entry under the Customs Acts on importation is or has been delivered on or after the first day of July, nineteen hundred and forty-four, or which is or has been delivered from bonded warehouse on or after that date.

SCHEME II

1.—(1) 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;

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

(*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 paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952 (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 £10 2s. 6d. 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 on importation is or has been delivered on or after the first day of July, nineteen hundred and forty-four, or which is or has been delivered from bonded warehouse on or after that date.

SCHEME III

1. 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.—(1) Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952 (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.

(2) In the case of fractions of a ton of goods of any such class or description as aforesaid, the quantity of linseed oil in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of drawback shall be £10 2s. 6d. 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 on importation is or has been delivered on or after the first day of July, nineteen hundred and forty-four, 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	420 lb. per ton.
Linoleum, other than printed—	
(*a*) manufactured on a base of jute canvas	485 lb. per ton.
(*b*) manufactured on a base of bitumenised felt ...	345 lb. per ton.
Cork carpets	890 lb. per ton.
Felt base	80 lb. per ton.
Fishing nets	930 lb. per ton.
Oil baize	710 lb. per ton.
Leathercloth	790 lb. per ton.

SCHEME IV

1. Drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, shall be allowed in the case of linseed oil fatty acids, being the acids obtained by the hydrolysis of linseed oil, in respect of linseed oil used in the manufacture thereof.

2.—(1) Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952 (which confines drawback to duty-paid material), the drawback shall be allowed in respect of 1⅛ tons of linseed oil for every ton of linseed oil fatty acids, being the average quantity of the oil used by manufacturers generally in the manufacture of the acids.

(2) In the case of fractions of a ton of linseed oil fatty acids, the quantity of linseed oil in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of drawback shall be £8 15s. 0d. per 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 on importation is delivered on or after the nineteenth day of November, nineteen hundred and fifty-one, or which is or has been delivered from bonded warehouse on or after that date.

SECOND SCHEDULE

ORDERS REVOKED

PART I

Orders approving schemes

The Import Duties (Drawback) (No. 26) Order, 1951(**a**).

The Import Duties (Drawback) (No. 4) Order, 1952(**b**).

PART II

Amending Orders

The Import Duties (Drawback) (No. 13) Order, 1952(**c**).

The Import Duties (Drawback) (No. 4) Order, 1953(**d**).

The Import Duties (Drawback) (No. 13) Order, 1953(**e**).

The Import Duties (Drawback) (No. 15) Order, 1953(**f**).

EXPLANATORY NOTE

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

This Order reduces the rates of drawback of Customs duty allowable in respect of imported linseed oil used in the manufacture of certain kinds of exported goods, as follows:—

(*a*) in the case of exported paints, printers' inks, floor coverings, fishing nets, etc., from £12 10s. 0d. to £10 2s. 6d. per ton; and

(*b*) in the case of exported linseed oil fatty acids, from £11 7s. 6d. to £8 15s. 0d. per ton.

The Order also amends the quantities of linseed oil to be taken into account in calculating the drawback allowable on exports of linoleum (other than printed linoleum), cork carpets, felt base, oil baize and leathercloth.

(a) S.I. 1951/1933 (1951 I, p. 475).
(b) S.I. 1952/698 (1952 I, p. 735).
(c) S.I. 1952/2054 (1952 I, p. 749).
(d) S.I. 1953/315.
(e) S.I. 1953/1707 (1953 I, p. 526).
(f) S.I. 1953/1865 (1953 I, p. 528).