1952 No. 1243

The Import Duties (Drawback) (No. 6) Order, 1952

Made - - - -	27*th June*, 1952
Laid before the House of Commons	30*th June*, 1952
Coming into Operation	4*th July*, 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 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 subsection (2) of section seven of the Finance Act, 1934(**b**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**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. The schemes approved by the Import Duties (Drawback) (No. 6) Order, 1935(**d**) (which provided for drawback in respect of certain kinds of stoned and unstoned cherries used in the manufacture of drained, glacé or crystallised cherries), shall cease to have effect, and accordingly that Order is hereby revoked together with the following amending Orders, that is to say, the Import Duties (Drawback) (No. 4) Order, 1940(**e**), the Import Duties (Drawback) (No. 1) Order, 1949(**f**), and the Import Duties (Drawback) (No. 5) Order, 1950(**g**).

3. This Order may be cited as the Import Duties (Drawback) (No. 6) Order, 1952.

4. The Interpretation Act, 1889(**h**), shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

5. This Order shall come into operation on the 4th day of July, nineteen hundred and fifty-two.

Dated this 27th day of June, 1952.

Herbert Butcher,
Edward Heath,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 22 & 23 Geo. 5. c. 25.
(**b**) 24 & 25 Geo. 5. c. 32.
(**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.R. & O. 1935/376; 1935, p. 372.
(**e**) S.R. & O. 1940/545; 1940 I, p. 277.
(**f**) S.I. 1949/298; 1949 I, p. 1369.
(**g**) S.I. 1950/1144; 1950 I, p. 497.
(**h**) 52 & 53 Vict. c. 63.

SCHEDULE.

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

drained, glacé or crystallised cherries (whether in syrup or not)

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

stoned cherries preserved by chemicals (other than cherries preserved in sugar).

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 nine-tenths of a hundredweight of the material aforesaid for every hundredweight of the goods, exclusive of the syrup (if any) in which they are contained, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

3. The rate of drawback shall be 10s. 6d. per cwt. of the material.

4. 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.

5. The drawback shall only be allowed in respect of material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of June, nineteen hundred and forty-two, or which is or has 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 increases from 9s. 6d. per cwt. to 10s. 6d. per cwt. the rate of drawback of customs duty allowed in respect of certain imported stoned cherries used in the manufacture of drained, glacé or crystallised cherries, when the manufactured articles are exported or shipped as stores. The Order revokes the earlier Order and amending Orders under which the drawback was previously allowed.

The drawback previously allowed in respect of imported unstoned cherries so used is discontinued by the Order.

1952 No. 1285

The Import Duties (Drawback) (No. 7) Order, 1952

Made - - - -	*4th July*, 1952
Laid before the House of Commons	*7th July*, 1952
Coming into Operation	*11th July*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (3) of section nine of the Finance

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