1954 No. 1190

The Import Duties (Drawback) (No. 6) Order, 1954

Made - - - -	10*th September*, 1954
Laid before the House of Commons - -	14*th September*, 1954
Coming into Operation	17*th September*, 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 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.—(1) The schemes set out in the Schedule to this Order are hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 12) Order, 1953(**d**), shall cease to have effect and accordingly that Order is hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 6) 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.

(3) This Order shall come into operation on the seventeenth day of September, 1954.

Dated this tenth day of September, 1954.

Martin Redmayne,
R. H. M. Thompson,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

SCHEME 1

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

potassium ethyl xanthate,

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

solid potassium hydroxide of a purity of not less than 88 per cent. nor more than 92 per cent.

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

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.I. 1953/1695 (1953 I, p. 525). (**e**) 52 & 53 Vict. c. 63. (**f**) 22 & 23 Geo. 5. c. 8.
(**g**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

to duty-paid material), the drawback shall be allowed in respect of 0·42 cwt. of the material for every cwt. of the goods, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

(2) In the case of fractions of a cwt. of the goods the quantity of the material in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of the drawback shall be 4s. for every cwt. of the material and in the case of fractions of a cwt. of the material the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed—

(*a*) in respect of solid potassium hydroxide of a purity of not less than 90 per cent. of which entry under the Customs Acts on importation is or has been delivered on or after the twenty-seventh day of November, nineteen hundred and fifty-three, or which is or has been delivered from bonded warehouse on or after that date, and

(*b*) in respect of solid potassium hydroxide of a lesser purity of which such entry is delivered on or after the date of the coming into operation of this Order, or which is delivered from bonded warehouse on or after that date.

SCHEME 2

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,—

potassium amyl xanthate,

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

solid potassium hydroxide of a purity of not less than 88 per cent. nor more than 92 per cent.

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 0.36 cwt. of the material for every cwt. of the goods, being the average quantity of the material used by manufacturers generally in the manufacture of the goods.

(2) In the case of fractions of a cwt. of the goods the quantity of material in respect of which drawback is to be allowed shall be calculated proportionately.

3. The rate of the drawback shall be 4s. for every cwt. of the material and in the case of fractions of a cwt. of the material the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of material of which entry under the Customs Acts on importation is delivered on or after the date of the coming into operation of this Order, or which is 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.)

Under the scheme approved by the Import Duties (Drawback) (No. 12) Order, 1953, drawback of Customs duty is allowed on the exportation of potassium xanthate (potassium ethyl xanthate) which has been manufactured from imported solid potassium hydroxide of a purity of 90-92 per cent.

This Order introduces revised schemes under which drawback is allowed on exports of both potassium ethyl xanthate and potassium amyl xanthate, if manufactured from imported solid potassium hydroxide of a purity of 88-92 per cent.