2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 5) Order, 1958.

(2) This Order shall come into operation on the fifteenth day of March, nineteen hundred and fifty-eight.

Dated this seventh day of March, 1958.

Edward Wakefield,
R. Brooman-White,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

In the scheme set out in the Schedule to the Import Duties (Drawback) (No. 5) Order, 1953(a) (which as amended by the Import Duties (Drawback) (No. 1) Order, 1955(b), provides for drawback to be allowed until the fourteenth day of March, 1958, in the case of toilet paper in rolls or packets in respect of certain kinds of paper used in their manufacture) paragraph 5 shall cease to have effect.

EXPLANATORY NOTE

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

The Import Duties (Drawback) (No. 5) Order, 1953, as amended, provides for the payment of drawback of Customs duty on certain imported paper used in the manufacture of toilet paper, in rolls or packets, exported in the period ending on 14th March, 1958. This Order continues the drawback indefinitely.

1958 No. 389

The Import Duties (Drawback) (No. 6) Order, 1958

Made - - - -	11*th March,* 1958
Laid before the House of Commons	14*th March,* 1958
Coming into Operation	18*th March,* 1958

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(c), 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(d), by subsection (2) of section seven of the Finance Act, 1934(e), and by section

(a) S.I. 1953/371 (1953 I, p. 515). (b) S.I. 1955/363 (1955 I, p. 606).
(c) 22 & 23 Geo. 5. c. 25. (d) 22 & 23 Geo. 5. c. 53. (e) 24 & 25 Geo. 5. c. 32.

one of the Import Duties (Emergency Provisions) Act, 1939(a), 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 second, third and fourth of the schemes approved by the Import Duties (Drawback) (No. 5) Order, 1954(b), and the scheme approved by the Import Duties (Drawback) (No. 4) Order, 1957(c), shall cease to have effect, and accordingly the Orders specified in the Second Schedule to this Order are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 6) Order, 1958.

(2) The Interpretation Act, 1889(d), 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 eighteenth day of March, nineteen hundred and fifty-eight.

Dated this eleventh day of March, 1958.

Martin Redmayne,
Edward Wakefield,
Two of the Lords Commissioners of
Her Majesty's Treasury.

FIRST SCHEDULE

SCHEME I

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 ;

(*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.

(a) 2 & 3 Geo. 6. c. 97.
(b) S.I.1954/1109 (1954 I, p. 665).
(c) S.I. 1957/392 (1957 I, p. 575).
(d) 52 & 53 Vict. c. 63.

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 the quantity of linseed oil actually contained in the goods.

3. The rate of drawback shall be £12 10s. 0d. 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 II

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 of the goods.

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 in the manufacture for export 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 £12 10s. 0d. 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	508 lb. per ton
Linoleum, other than printed—	
(*a*) manufactured on a base of jute canvas	530 lb. per ton
(*b*) manufactured on a base of bitumenised felt	358 lb. per ton
Cork carpets	965 lb. per ton
Felt base	92 lb. per ton
Fishing nets	1000 lb. per ton
Oil baize	684 lb. per ton
Leathercloth	750 lb. per ton
Blocks, tiles and similar articles, of a kind used for floors, walls or staircases, consisting mainly (by weight) of cement, lime and plaster, and impregnated with linseed oil, of dimensions not greater than 10 inches in length or width	282 lb. per ton

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

SCHEME III

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 of the acids.

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 in the manufacture of the acids for export.

(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 £11 10s. 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 or has been 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

The Import Duties (Drawback) (No. 5) Order, 1955—S.I. 1955/1043 (1955 I, p. 610).

The Import Duties (Drawback) (No. 3) Order, 1956—S.I. 1956/307 (1956 I, p. 619).

The Import Duties (Drawback) (No. 9) Order, 1956—S.I. 1956/1257 (1956 I, p. 625).

The Import Duties (Drawback) (No. 4) Order, 1957—S.I. 1957/392.

EXPLANATORY NOTE

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

This Order reduces the rates of drawback allowable in respect of Customs duty paid on linseed oil used in the manufacture of certain kinds of exported goods. For exported paints, printers' inks, floor coverings, fishing nets, certain blocks and tiles, etc., drawback is reduced from £14 10s. 0d. to £12 10s. 0d. per ton of linseed oil; and for exported linseed oil fatty acids it is reduced from £13 6s. 6d. to £11 10s. 0d. per ton of linseed oil.

The Order also revises the quantities of linseed oil to be taken into account in calculating the drawback allowable on exports of linoleum, cork carpets, felt base, oil baize, leathercloth and certain blocks and tiles.