3. For the purposes of this scheme the material shall be divided into the categories shown in the first column of the annexed Table, and for material of any category the drawback shall be at such rate per 100 square feet of the material as is shown in relation to that category in the second column of the annexed Table, and in the case of fractions of 100 square feet the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of any of the material of which entry under the Customs Acts on importation shall have been delivered on or after the first day of January, nineteen hundred and forty-one, or which shall have been delivered from bonded warehouse on or after that date.

THE TABLE ABOVE REFERRED TO

Category of Material	*Rate of drawback per 100 square feet*
Where the material is of a thickness which—	s. d.
does not exceed .004 inches	2 3
exceeds .004 inches, but does not exceed .007 inches ..	3 6
exceeds .007 inches, but does not exceed .0085 inches ..	5 5
exceeds .0085 inches	6 6

EXPLANATORY NOTE

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

This Order approves two Schemes, one for the allowance of drawback on imported nitro-cellulose photographic film base and the other on imported photographic film base other than nitro-cellulose, used in the manufacture respectively of unexposed sensitised photographic film and of such film and unsensitised film base prepared for colour photography, when the manufactured goods are exported or shipped as stores.

These Schemes, which replace those approved by the first two Orders mentioned in, and revoked by, Article 1 (2) of this Order, widen the scope of the material eligible for drawback and increase the rates of drawback. In both Schemes eligibility for drawback is limited to material entered with the Customs or delivered from bonded warehouse on or after 1st January 1941.

The Import Duties (Drawback) (No. 7) Order, 1951

1951 No. 389

Made - - - -	*9th March*, 1951
Laid before the House of Commons	*12th March*, 1951
Coming into Operation	*15th March*, 1951

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 His 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. 7) Order, 1951.

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

Dated this 9th day of March, 1951.

R. J. Taylor,
Charles Royle,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

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 either of the following materials used in the manufacture thereof, that is to say:—

Tissue paper and machine glazed paper, being in either case paper of a value at importation of not less than £48 a ton and of a weight when fully extended equivalent to not less than 8 lb. but not more than 10 lb. to the ream of 480 sheets of double crown measuring 30 inches by 20 inches.

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 such quantity of either of the materials as is actually contained in the goods.

3.—(1) Each of the materials shall be divided into categories based on value at importation, with separate rates of drawback, 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 £6 a ton of the value of that material at importation.

(2) In the case of fractions of a ton, the amount of the drawback shall be calculated proportionately.

4. Drawback shall be allowed 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 is not part of the Order, but is intended to indicate its general purport.)

This Order, which operates for one year commencing 15th March, 1951, provides for the allowance of drawback of Customs duty paid on certain kinds of imported paper used in the manufacture of toilet paper in rolls or packets, which is exported or shipped as stores.

(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.