1954 No. 1248

The Import Duties (Drawback) (No. 7) Order, 1954

Made - - - -	*24th September,* 1954
Laid before the House of Commons	*28th September,* 1954
Coming into Operation	*1st October,* 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 scheme prepared by them and 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**), 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 scheme set out in the First Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 24) Order, 1951(**d**), 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. 7) 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 first day of October, nineteen hundred and fifty-four.

Dated this twenty-fourth day of September, 1954.

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

FIRST SCHEDULE

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 classes or descriptions specified in the first column of the Table annexed to this scheme in respect of the following materials used in the manufacture thereof, that is to say,—

(*a*) square-sawn wood and timber;

(*b*) veneers imported as such.

2. 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 to

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.I. 1951/1710 (1951 I, p. 471). (**e**) 52 & 53 Vict. c. 63.
(**f**) 22 & 23 Geo. 5. c. 8. (**g**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

duty-paid material), the drawback shall be allowed, for every article of a class or description specified in the first column of the said Table, in respect of the quantities of the respective materials specified in the second and third columns of the said Table in relation to that class or description of article, that is to say, in respect of the average quantities of the materials used by manufacturers generally in the manufacture of goods of that class or description.

3. The rate of the drawback shall be as follows:—

	s.	*d.*
for every cubic foot of square-sawn wood and timber ...	1	1
for every cubic foot of veneer	9	9

4. In the case of fractions of a cubic foot, the amount of the drawback shall be calculated proportionately.

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

6. In this scheme the expression "square-sawn wood and timber" means wood and timber square-sawn but not further prepared or manufactured.

The Table above referred to

Class or description of goods in the case of which drawback is to be allowed	Average quantity of square-sawn wood and timber used in manufacture	Average quantity of veneer used in manufacture
	Cubic feet	Cubic feet
Sewing-machine woodwork of the following descriptions:—		
Manufacturing tables with one or more drawers	1·193	0·1607
Cabinet tables with one or more drawers (including electric drive cabinet tables):		
(i) with leaf cover	1·823	0·2634
(ii) flat top	1·117	0·1307
Cabinet tables without drawers (including electric drive cabinet tables)—flat top...	0·861	0·0912
Enclosed cabinets	3·853	0·3965
Plain tables with one drawer	0·593	0·0582
Drop-leaf tables with one or more drawers	0·803	0·0816
Bases	0·202	0·0178
Covers	0·269	0·0665
Carrying cases	0·388	0·0882
Stand legs	0·370	—
Auxiliary tables	0·097	0·0091

SECOND SCHEDULE

Orders revoked

The Import Duties (Drawback) (No. 24) Order, 1951.

The Import Duties (Drawback) (No. 12) Order, 1952(a).

The Import Duties (Drawback) (No. 11) Order, 1953(b).

(a) S.I. 1952/1934 (1952 I, p. 747). (b) S.I. 1953/1329 (1953 I, p. 523).

EXPLANATORY NOTE

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

This Order amends the present scheme for the allowance of drawback of Customs duty paid on

(*a*) imported square-sawn wood and timber

(*b*) imported veneers

used in the manufacture of certain sewing machine woodwork which is exported or shipped as stores.

To meet altered conditions, the rate of drawback for veneers so used is increased from 7s. 6d. to 9s. 9d. per cubic foot, and amendments are made to the quantities of imported materials to be taken into account in calculating the drawback payable on the articles exported.

1954 No. 1515

The Import Duties (Drawback) (No. 8) Order, 1954

Made - - - -	12*th November*, 1954
Laid before the House of Commons - -	16*th November*, 1954
Coming into Operation	19*th November*, 1954

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 Act, 1932(**a**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The amendment of the scheme referred to in the Schedule to this Order which is set out in that Schedule is hereby approved.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 8) Order, 1954.

(2) This Order shall come into operation on the nineteenth day of November, nineteen hundred and fifty-four.

Dated this twelfth day of November, 1954.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

The scheme set out in the Schedule to the Import Duties (Drawback) (No. 8) Order, 1951(**c**) (which provides for drawback to be allowed in the case of castor oil in respect of castor seed used in its manufacture), as amended by the Import Duties (Drawback) (No. 9) Order, 1952(**d**), and by the Import Duties (Drawback) (No. 14) Order, 1953(**e**), shall be further amended by substituting for paragraph 3 the following paragraph:—

"**3.** The rate of drawback shall be £3 0s. 0d. per ton of the material."

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 2 & 3 Geo. 6. c. 97.
(**c**) S.I. 1951/408 (1951 I, p. 449). (**d**) S.I. 1952/1339 (1952 I, p. 743).
(**e**) S.I. 1953/1864 (1953 I, p. 527).