EXPLANATORY NOTE

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

This Order reduces from 9s. 9d. to 7s. 6d. per cubic foot the rate of drawback allowable in respect of Customs duty paid on imported veneers used in the manufacture of certain sewing machine woodwork which is exported or shipped as stores.

The Order also makes amendments to the quantities of imported materials (square sawn wood and timber, and veneers) which are to be taken into account in calculating the drawback payable on such woodwork.

1955 No. 1734

The Import Duties (Drawback) (No. 7) Order, 1955

Made - - - -	*18th November,* 1955
Laid before the House of Commons	*22nd November,* 1955
Coming into Operation	*25th November,* 1955

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.—(1) The scheme set out in the Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 8) Order, 1951(**d**), shall cease to have effect, and accordingly that Order, together with the Import Duties (Drawback) (No. 9) Order, 1952(**e**), the Import Duties (Drawback) (No. 14) Order, 1953(**f**), and the Import Duties (Drawback) (No. 8) Order, 1954(**g**), are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 7) Order, 1955.

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

(**a**) 22 & 23 Geo. 5. c. 25.
(**b**) 24 & 25 Geo. 5. c. 32.
(**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.I. 1951/408 (1951 I, p. 449).
(**e**) S.I. 1952/1339 (1952 I, p. 743).
(**f**) S.I. 1953/1864 (1953 I, p. 527).
(**g**) S.I. 1954/1515 (1954 I, p. 673).
(**h**) 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the twenty-fifth day of November, nineteen hundred and fifty-five.

Dated this eighteenth day of November, 1955.

Gerald Wills,
Peter Legh,

Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of castor oil in respect of the following material used in the manufacture thereof, that is to say, castor seed.

2.—(1) Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(b) (which confines drawback to duty-paid material), the drawback shall be allowed in respect of two and one-seventh tons of castor seed per ton of castor oil, being the average quantity of the material used by manufacturers generally in the manufacture of castor oil.

(2) In the case of fractions of a ton 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 £2 12s. 0d. per ton of the material and in the case of fractions of a ton of the material 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 is or has been delivered on or after the first day of October, nineteen hundred and forty-five, or which is or has been delivered from bonded warehouse on or after that date.

EXPLANATORY NOTE

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

This Order reduces from £3 to £2 12s. per ton the rate of drawback allowable in respect of Customs duty paid on imported castor seed used in the manufacture of castor oil which is exported or shipped as stores.

The Order also reduces from $2\frac{2}{9}$ tons to $2\frac{1}{7}$ tons the quantity of castor seed to be taken into account in calculating the amount of drawback payable on each ton of the exported castor oil.

(a) 22 & 23 Geo. 5. c. 8. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.