1957 No. 662

The Import Duties (Drawback) (No. 7) Order, 1957

Made - - - -	*12th April,* 1957
Laid before the House of Commons	*16th April,* 1957
Coming into Operation	*23rd April,* 1957

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(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 First Schedule to this Order are hereby approved.

(2) The schemes approved by the Import Duties (Drawback) (No. 3) Order, 1936(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, 1957.

(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 twenty-third day of April, 1957.

Dated this twelfth day of April, 1957.

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

FIRST 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,—

soya bean oil (whether hydrogenated or not) either unmixed or in the form of an ingredient of canned fish in the manufacture of which no other oil than soya bean oil has been added,

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

soya beans.

(a) 22 & 23 Geo. 5. c. 25.
(b) 24 & 25 Geo. 5. c. 32.
(c) 2 & 3 Geo. 6. c. 97.
(d) S.R. & O 1936/308 (1936 I, p. 787).
(e) 52 & 53 Vict. c. 63.
(f) 22 & 23 Geo. 5. c. 8.

2.—(1) 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 5·95 tons of the material for every ton 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 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 14s. for every 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 material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of March, nineteen hundred and forty-seven, or which is or has been 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,—

> soya bean flour (that is to say flour which has been manufactured solely from soya beans by a process as the result of which the skins or husks are removed, but oil is not expressed or extracted, and flour which has been manufactured solely from soya beans by such process as aforesaid with the admixture of not more than two and one half per cent. by weight of bleaching materials),

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

> soya beans.

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 1·2 tons of the material for every ton 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 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 14s. 6d. for every 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 material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of March, nineteen hundred and forty-seven, or which is or has been delivered from bonded warehouse on or after that date.

SECOND SCHEDULE

ORDERS REVOKED

The Import Duties (Drawback) (No. 3) Order, 1936.

The Import Duties (Drawback) (No. 9) Order, 1936(b).

The Import Duties (Drawback) (No. 4) Order, 1937(c).

The Import Duties (Drawback) (No. 4) Order, 1938(d).

The Import Duties (Drawback) (No. 7) Order, 1938(e).

The Import Duties (Drawback) (No. 5) Order, 1939(f).

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(b) S.R. & O. 1936/1242 (1936 I, p. 796).
(c) S.R. & O. 1937/415 (1937 p. 591).
(d) S.R. & O. 1938/142 (1938 I, p. 1077).
(e) S.R. & O. 1938/628 (1938 I, p. 1081).
(f) S.R. & O. 1939/891 (1939 I, p. 577).

EXPLANATORY NOTE

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

This Order substantially reproduces, in consolidated form, the existing schemes for the allowance of drawback of Customs duty paid on soya beans used in the manufacture of exported soya bean oil and soya bean flour, but reduces, from 6 1/6 tons to 5·95 tons, the quantity of soya beans to be taken into account in calculating the amount of drawback allowable in respect of each ton of exported soya bean oil.

1957 No. 784

The Import Duties (Drawback) (No. 8) Order, 1957

Made - - - -	*7th May*, 1957
Laid before the House of Commons	10*th May*, 1957
Coming into Operation	14*th May*, 1957

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 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 sub*section (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. 7) Order, 1954(d), shall cease to have effect and accordingly that Order and the Import Duties (Drawback) (No. 6) Order, 1955(e), are hereby revoked.

2.—(1) This Order may be cited as The Import Duties (Drawback) (No. 8) Order, 1957.

(2) The Interpretation Act, 1889(f), 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 fourteenth day of May, nineteen hundred and fifty-seven.

Dated this seventh day of May, 1957.

Martin Redmayne,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 22 & 23 Geo. 5. c. 25.
(b) 24 & 25 Geo. 5. c. 32.
(c) 2 & 3 Geo. 6. c. 97.
(d) S.I. 1954/1248 (1954 I, p. 671).
(e) S.I. 1955/1523 (1955 I, p. 611).
(f) 52 & 53 Vict. c. 63.