EXPLANATORY NOTE

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

This Order provides for the allowance of drawback under the Second Schedule to the Import Duties Act, 1932, on fountain pen nib assemblies of the description specified in the Schedule to the Order.

The Import Duties (Drawback) (No. 8) Order, 1949

1949 No. 858

Made - - - -	3*rd May*, 1949
Laid before the House of Commons	4*th May*, 1949
Coming into Operation	9*th May*, 1949

Whereas the Treasury have prepared the scheme set out in the Schedule to this Order, being a scheme for the allowance of drawback as respects duties chargeable under Part I of the Import Duties Act, 1932, in respect of certain descriptions of paper used in the manufacture of paper bags of the class or description specified in the scheme: 22 & 23 Geo. 5. c. 8.

And 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 said scheme:

Now, therefore, the Lords Commissioners of His Majesty's Treasury by virtue of the powers conferred upon them by section nine of the Finance Act, 1932, and by section one of the Import Duties (Emergency Provisions) Act, 1939, and of all other powers enabling them in that behalf, hereby make the following Order:— 22 & 23 Geo. 5. c. 25. 2 & 3 Geo. 6. c. 97.

1. The scheme set out in the Schedule to this Order is hereby approved. Approval of scheme.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 8) Order, 1949. Short title, interpretation and commencement.

(2) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament. 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the 9th day of May, nineteen hundred and forty-nine.

Dated this 3rd day of May, 1949.

R. J. Taylor,
J. W. Snow,
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, shall be allowed in the case of goods of the following class or description, that is to say:—

paper bags, being open-topped bags without flaps,

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

paper of any of the descriptions specified in the first column of the annexed Table, being in any case paper of a weight when fully extended equivalent to more than 7 lb. but not more than 90 lb. to the ream of 480 sheets of double crown measuring 30 inches by 20 inches:

Provided that no drawback shall be allowable under this scheme in the case of any goods unless it is shown to the satisfaction of the Commissioners of Customs and Excise that those goods have not been used.

2. Subject to the provisions of subsection (4) of section nine of the Finance Act, 1932, the drawback shall be allowed in respect of such quantity of any of the materials aforesaid as is actually contained in the said goods.

3. The drawback in respect of the materials aforesaid shall be at the rate per ton of each material respectively specified in relation thereto in the second column of the annexed Table 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 any of the materials aforesaid imported, or delivered from bonded warehouse, on or after the date on which the Order approving this scheme comes into operation.

5. Subject to the last foregoing paragraph, the drawback shall be allowed for a period of one year commencing on the date on which the Order approving this scheme comes into operation.

The annexed Table above referred to

Description of Paper	*Rate of drawback per ton*
	£ s. d.
Kraft paper, unbleached	10 15 0
Kraft paper, bleached	13 0 0
Sulphite wrapping paper, machine glazed	10 15 0
Greaseproof paper, unbleached ..	12 5 0
Greaseproof paper, bleached ..	15 0 0
Glazed transparent paper ..	25 10 0

EXPLANATORY NOTE

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

This Order allows, for a period of one year, drawback in respect of certain kinds of imported paper (Kraft, Greaseproof etc.) used in the manufacture of unused open-topped paper bags without flaps.