The Import Duties (Drawback) (No. 8) Order, 1951

1951 No. 408

Made - - - -	13*th March*, 1951
Laid before the House of Commons -	15*th March*, 1951
Coming into Operation	19*th 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 subsection (2) of section seven of the Finance Act, 1934(**b**), 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. 5) Order, 1935(**d**), shall cease to have effect, and accordingly that Order, together with the Import Duties (Drawback) (No. 4) Order, 1936(**e**), the Import Duties (Drawback) (No. 3) Order, 1937(**f**), and the Import Duties (Drawback) (No. 1) Order, 1939(**g**), are hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 8) Order, 1951.

(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.

(3) This Order shall come into operation on the 19th day of March, nineteen hundred and fifty-one.

Dated this 13th day of March, 1951.

R. J. Taylor,
H. W. Bowden,
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(**i**), 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. 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 2¾ 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.

(**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. 1935 (No. 168) p. 371.
(**e**) S.R. & O. 1936 (No. 319) I, p. 789.
(**f**) S.R. & O. 1937 (No. 377) p. 590.
(**g**) S.R. & O. 1939 (No. 328) I, p. 570.
(**h**) 52 & 53 Vict. c. 63.
(**i**) 22 & 23 Geo. 5. c. 8.

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

4. In the case of fractions of a ton the quantity of the material in respect of which drawback may be allowed, and the amount of the drawback, shall be calculated proportionately.

5. 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.

EXPLANATORY NOTE

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

This Order approves a scheme for the allowance of drawback of duty paid on imported castor seed when castor oil, made from the seed, is exported or shipped as stores. It replaces a scheme approved by the Import Duties (Drawback) (No. 5) Order, 1935, and amended by subsequent Orders, and that scheme as amended is now revoked. The scheme is varied in substance only by the provision for an increase in the rate of drawback from 16s. 6d. per ton to £3 per ton, and by the provision that eligibility for drawback is to be limited to castor seed of which Customs entry, or delivery from bonded warehouse, shall have been made on or after 1st January, 1941.

The Import Duties (Drawback) (No. 9) Order, 1951

1951 No. 531

Made - - - -	30*th March*, 1951
Laid before the House of Commons	2*nd April*, 1951
Coming into Operation	6*th April*, 1951

Whereas the Treasury have consulted with the appropriate Department and are of opinion that it is expedient to make an Order under the Second Schedule to the Import Duties Act, 1932(a), for the allowance of drawback, in respect of goods of the classes or descriptions set out in the Schedule to this Order, of all duties with which goods of those classes or descriptions are chargeable under Part I of the said Act of 1932:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by the Second Schedule to the said Act of 1932, 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. Drawback shall be allowed and paid on the exportation, or shipment as stores, of goods of the classes or descriptions set out in the Schedule to this Order which are exported or so shipped, on or after the date on which this Order comes into operation, either by the importer or by some person who has taken delivery thereof directly from the importer, in the same state

(a) 22 & 23 Geo. 5. c. 8. (b) 2 & 3 Geo. 6. c. 97