# 1952 No. 1321

## The Import Duties (Drawback) (No. 8) Order, 1952

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| *Made* - - - - | 15*th July*, 1952 |
| *Laid before the House of Commons* | 17*th July*, 1952 |
| *Coming into Operation* | 25*th July*, 1952 |

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**), and 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 scheme set out in the Schedule to this Order is hereby approved.

**2.** This Order may be cited as the Import Duties (Drawback) (No. 8) Order, 1952.

**3.** This Order shall come into operation on the 25th day of July nineteen hundred and fifty-two.

Dated this 15th day of July, 1952.

*Herbert Butcher,*
*T. G. D. Galbraith,*
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(**c**), shall be allowed in the case of goods of the following class or description, that is to say—

hats, bonnets, hat shapes, capelines, hoods and manchons,

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

hatters' fur, unblown.

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 1½ lb. of the material for every pound of felt contained in the goods, being the average quantity of the material used by manufacturers generally in the manufacture of such goods.

3. The rate of drawback shall be 1s. 3d. per lb. of the material.

4. In the case of fractions of a pound, 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 material of which entry under the Customs Acts on importation is delivered on or after the date on which the Order approving this scheme comes into operation, or which is delivered from bonded warehouse on or after that date.

(a) 22 & 23 Geo. 5. c. 25. (b) 2 & 3 Geo. 6. c. 97. (c) 22 & 23 Geo. 5. c. 8.

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 of Customs duty on certain imported hatters' fur used in the manufacture of hats, bonnets, etc., which are exported.

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## 1952 No. 1339

## The Import Duties (Drawback) (No. 9) Order, 1952

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| *Made* - - - - | 18*th July*, 1952 |
| *Laid before the House of Commons* | 21*st July*, 1952 |
| *Coming into Operation* | 25*th July*, 1952 |

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 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.** This Order may be cited as the Import Duties (Drawback) (No. 9) Order, 1952.

**3.** This Order shall come into operation on the 25th day of July, nineteen hundred and fifty-two.

Dated this 18th day of July, 1952.

*Herbert Butcher,*
*Hendrie D. Oakshott,*
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), shall be amended by substituting for paragraph 3 the following paragraph :—

" 3. The rate of drawback shall be £6 per ton of the material."

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EXPLANATORY NOTE

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

This Order increases from £3 to £6 per ton the rate of drawback of customs duty allowable in respect of imported castor seed used in the manufacture of castor oil which is exported or shipped as stores.

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(a) 22 & 23 Geo. 5. c. 25. (b) 2 & 3 Geo. 6. c. 97. (c) S.I. 1951/408; 1951 I, p. 449.