1955 No. 1836

The Import Duties (Drawback) (No. 8) Order, 1955

Made - - - -	*6th December*, 1955
Laid before the House of Commons	*9th December*, 1955
Coming into Operation	*13th December*, 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 schemes prepared by them which are 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 schemes set out in the Schedule to this Order are hereby approved.

(2) The schemes approved by the Import Duties (Drawback) (No. 4) Order, 1935(**d**), shall cease to have effect, and accordingly that Order, together with the Import Duties (Drawback) (No. 13) Order, 1935(**e**), the Import Duties (Drawback) (No. 2) Order, 1937(**f**), and the Import Duties (Drawback) (No. 2) Order, 1939(**g**), are hereby revoked.

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

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

Dated this sixth day of December, 1955.

Gerald Wills,
Edward Heath,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

SCHEME I

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(**i**), shall be allowed in the case of the following goods, that is to say—

Refined fish and marine animal oils (other than whale oil), whether or not the said goods are mixed with whale oil, in respect of the following material used in the manufacture of the said goods, that is to say—

Unrefined fish and marine animal oils (other than cod liver oil and whale 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. 1935/159 (1935, p. 369).
(**e**) S.R. & O. 1935/1202 (1935, p. 383).
(**f**) S.R. & O. 1937/220 (1937, p. 589).
(**g**) S.R. & O. 1939/607 (1939 I, p. 571).
(**h**) 52 & 53 Vict. c. 63.
(**i**) 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 one and one-eighth tons of unrefined oil per ton of refined oil, being the average quantity of the material used by manufacturers generally in the manufacture of the said 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 £1 6s. 6d. 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 November, nineteen hundred and forty-five, or which is or has been delivered from bonded warehouse on or after that date.

SCHEME II

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

Unrefined sperm oil.

2.—(1) Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952, the drawback shall be allowed in respect of one and one-eighth tons of unrefined sperm oil per ton of refined sperm oil, 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 £6 7s. 6d. 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 November, 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 increases from £1 1s. 6d. to £6 7s. 6d. per ton the rate of drawback allowable in respect of Customs duty paid on imported unrefined sperm oil used in the manufacture of refined oil which is exported or shipped as stores.

The Order also substantially re-enacts in consolidated form the existing schemes for the allowance of drawback on certain other imported unrefined fish and marine oils which are so used.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.