## 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.

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# 1957 No. 784

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

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|---|---|
| *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.

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(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.

## SCHEDULE

1. Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(a), shall be allowed in the case of goods of the classes or descriptions specified in the first column of the Table annexed to this scheme in respect of the following materials used in the manufacture thereof, that is to say,—

(*a*) square-sawn wood and timber;

(*b*) veneers imported as such.

2. Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(b) (which confines drawback to duty-paid material), the drawback shall be allowed, for every article of a class or description specified in the first column of the said Table, in respect of the quantities of the respective materials specified in the second and third columns of the said Table in relation to that class or description of article, that is to say, in respect of the average quantities of the materials used by a particular manufacturer in the manufacture of such goods of that class or description as are manufactured for export.

3. The rate of the drawback shall be as follows:—

| | s. | d. |
|---|---|---|
| for every cubic foot of square-sawn wood and timber ... ... | 1 | 3 |
| for every cubic foot of veneer ... ... ... ... ... | 7 | 3 |

4. In the case of fractions of a cubic foot, the amount of the drawback shall be calculated proportionately.

5. The drawback shall only be allowed in respect of any material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of April, nineteen hundred and forty-seven, or which is or has been delivered from bonded warehouse on or after that date.

6. In this scheme the expression "square-sawn wood and timber" means wood and timber square-sawn but not further prepared or manufactured.

*The Table above referred to*

| Class or description of goods in the case of which drawback is to be allowed | Average quantity of square-sawn wood and timber used in manufacture | Average quantity of veneer used in manufacture |
|---|---|---|
| Sewing-machine woodwork of the following descriptions:— | cubic feet | cubic feet |
| Manufacturing tables with one or more drawers ... ... ... | 1·175 | 0·1310 |
| Cabinet tables with one or more drawers (including electric drive cabinet tables): | | |
| (i) with leaf cover ... ... | 2·168 | 0·2427 |
| (ii) flat top ... ... ... | 1·237 | 0·1107 |
| Cabinet tables without drawers (including electric drive cabinet tables)— | | |
| flat top ... ... ... ... | 1·609 | 0·0912 |
| Enclosed cabinets ... ... ... | 4·328 | 0·3412 |
| Plain tables with one drawer... ... | 0·684 | 0·0498 |
| Drop-leaf tables with one or more drawers ... ... ... ... ... | 0·946 | 0·0696 |
| Bases ... ... ... ... ... | 0·227 | 0·0152 |
| Covers ... ... ... ... ... | 0·344 | 0·0588 |
| Carrying cases... ... ... ... | 0·422 | 0·0579 |
| Stand legs ... ... ... ... | 0·371 | — |
| Auxiliary tables ... ... ... | 0·100 | 0·0076 |

(a) 22 & 23 Geo. 5. c. 8. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

## EXPLANATORY NOTE

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

This Order amends the rates of drawback allowable in respect of Customs duties paid on veneers and square-sawn wood and timber used in the manufacture of certain exported sewing-machine woodwork. The rate for square-sawn wood and timber is increased from 1s. 1d. to 1s. 3d. per cubic foot; the rate for veneers is reduced from 7s. 6d. to 7s. 3d. per cubic foot.

The Order also amends the quantities of these materials which are to be taken into account in calculating the drawback payable on sewing-machine woodwork.

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# 1957 No. 896

# The Import Duties (Drawback) (No. 9) Order, 1957

| | |
|---|---|
| *Made* - - - - | *24th May*, 1957 |
| *Laid before the House of Commons* | *28th May*, 1957 |
| *Coming into Operation* | *1st June*, 1957 |

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 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.** The amendments of the schemes referred to in the Schedule to this Order which are set out in that Schedule are hereby approved.

**2.**—(1) This Order may be cited as the Import Duties (Drawback) (No. 9) Order, 1957.

(2) This Order shall come into operation on the first day of June, nineteen hundred and fifty-seven.

Dated this twenty-fourth day of May, 1957.

*Peter Legh,*
*Harwood Harrison,*
Two of the Lords Commissioners of Her Majesty's Treasury.

## SCHEDULE

In the schemes approved by the Import Duties (Drawback) (No. 6) Order. 1954(c) (which provide for drawback to be allowed in the case of potassium ethyl xanthate and potassium amyl xanthate in respect of certain solid potassium hydroxide used in their manufacture) paragraph 3 shall in each case be amended by substituting 5s. as the rate of drawback per cwt. of the material in place of 4s.

(a) 22 & 23 Geo. 5. c. 25. (b) 2 & 3 Geo. 6. c. 97. (c) S.I. 1954/1190 (1954 I, p. 669).