EXPLANATORY NOTE

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

The Import Duties (Drawback) (No. 15) Order, 1933, allowed drawback under the Second Schedule to the Imports Duties Act, 1932, on certain goods chargeable with duty under Part I of that Act, including machinery and articles liable to duty as parts of machinery.

The Import Duties (Geneva Agreement) Order, 1947, reclassified parts of machinery chargeable with duty under Part I of the Import Duties Act, 1932, and certain articles previously listed under a general heading as parts of machinery are now listed under other headings.

This Order varies the Schedule to the Import Duties (Drawback) (No. 15) Order, 1933, in such a way that articles previously entitled to drawback under that Order as being liable to duty as parts of machinery continue to be entitled to the drawback under their new headings.

The Import Duties (Drawback) (No. 9) Order, 1948

1948 No. 2370

Made - - - - - - - -	*29th October,* 1948
Laid before the House of Commons	*29th October,* 1948
Coming into Operation - - -	*4th November,* 1948

Whereas by the Import Duties (Drawback) (No. 21) Order, 1934(**a**), the Treasury approved the schemes set out in the Schedule to that Order, of which the scheme numbered II provided for the allowance of drawback as respects duties chargeable under section one of the Ottawa Agreements Act, 1932, and under Part I of the Import Duties Act, 1932, in respect of linseed oil used in the manufacture of the goods specified in the said scheme;

22 & 23 Geo. 5. c. 53.
22 & 23 Geo. 5. c. 8.

And Whereas amendments were made to the said Scheme II by the Import Duties (Drawback) (No. 6) Order, 1936(**b**), the Import Duties (Drawback) (No. 3) Order, 1939(**c**), and the Import Duties (Drawback) (No. 11) Order, 1947(**d**);

And Whereas the Treasury are of opinion that it is expedient that the said Scheme II should be further amended in the manner 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 subsection (3) of 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.

Approval of amendment.

1. The amendment set out in the Schedule to this Order is hereby approved.

(**a**) S.R. & O. 1934 (No. 1203) I, p. 414.
(**b**) S.R. & O. 1936 (No. 524) I, p. 792.
(**c**) S.R. & O. 1939 (No. 872) I, p. 573.
(**d**) S.R. & O. 1947 (No. 2258) I, p. 469.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 9) Order, 1948. 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 4th day of November, 1948.

Dated this 29th day of October, 1948.

R. J. Taylor,
Joseph Henderson,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

In paragraph 6 of Scheme II in the Schedule to the Import Duties (Drawback) (No. 21) Order, 1934, as amended by the Import Duties (Drawback) (No. 3) Order, 1939, there shall be added the following sub-paragraph, that is to say:—

" (*h*) mixtures of linseed oil and vegetable substances, with or without the addition of water."

EXPLANATORY NOTE

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

Under Scheme II set out in the Schedule to the Import Duties (Drawback) (No. 21) Order, 1934, as amended by subsequent Orders, drawback is allowed in the case of certain goods (including paint, enamel, etc., and various mixtures containing linseed oil) in respect of imported linseed oil used in their manufacture.

This Order extends the list of goods in the case of which drawback is allowed so as to include mixtures of linseed oil and vegetable substances, with or without the addition of water.

The Import Duties (Drawback) (No. 10) Order, 1948

1948 No. 2647

Made - - - - - - - *7th December*, 1948
Laid before the House of Commons *7th December*, 1948
Coming into Operation - - - *13th December*, 1948

Whereas by the Import Duties (Drawback) (No. 15) Order, 1938(a), the Treasury approved the scheme set out in the Schedule to that 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 unblanched shelled almonds used in the manufacture of blanched almonds: 22 & 23 Geo. 5. c. 8.

(a) S.R. & O. 1938 (No. 910) I, p. 1092.