Provided that no drawback shall be allowable under this scheme in the case of any such sacks unless it is shown to the satisfaction of the Commissioners of Customs and Excise that those sacks have not been used otherwise than by being filled with salt for exportation.

2. The drawback shall be allowed in respect of the material aforesaid used in the manufacture of the sacks aforesaid and, subject to subsection (4) of section nine of the Finance Act, 1932 (which confines drawback to duty-paid material), shall be allowed in respect of 73 square yards of the material for every 100 sacks, being the average quantity of that material used by manufacturers in the manufacture of such sacks.

3. The rate of drawback shall be 3d. per square yard of the material aforesaid.

4. In the case of a smaller number of such sacks as aforesaid than one hundred, the quantity of the material aforesaid 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 such material as aforesaid of which entry under the Customs Acts on importation shall have been delivered, or which shall have been delivered from bonded warehouse, on or after the 14th day of August, nineteen hundred and fifty.

6. Subject to the last foregoing paragraph, the drawback shall be allowed for a period ending on the twenty-first day of December, nineteen hundred and fifty.*

EXPLANATORY NOTE

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

This Order allows until the 21st December, 1950, drawback in respect of certain imported material used for the manufacture of sacks of the description specified in the Schedule. The drawback is allowable on material imported before the coming into operation of the Order if the customs entry on its importation was delivered, or if it was removed from a bonded warehouse, on or after the 14th August, 1950.

The Import Duties (Drawback) (No. 9) Order, 1950

1950 No. 1780

Made - - - -	*3rd November,* 1950
Laid before the House of Commons - -	*6th November,* 1950
Coming into Operation	*8th November,* 1950

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

* "Nineteen hundred and fifty-one" substituted by S.I. 1950 No. 2027, *see* p. 506 below.

(a) 22 & 23 Geo. 5. c. 25. (b) 24 & 25 Geo. 5. c. 32.

section one of the Import Duties (Emergency Provisions) Act, 1939(a), and by section twelve of the Finance Act, 1950(b), 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 following Orders are hereby revoked, that is to say, the Import Duties (Drawback) (No. 1) Order, 1937(c), and the Import Duties (Drawback) (No. 11) Order, 1948(d).

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 9) Order, 1950.

(2) The Interpretation Act, 1889(e), 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 8th day of November, nineteen hundred and fifty.

Dated this 3rd day of November, 1950.

R. J. Taylor,
Wm. Hannan,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

1.—(1) Drawback as respects duties chargeable under Part I of the Import Duties Act, 1932(f), shall, in the case of footwear of which the uppers are made wholly or partly of the material specified in the next following paragraph, be allowed in respect of such material used in the manufacture of the footwear.

(2) For the purposes of this scheme—

(*a*) the expression "footwear" means any of the following, namely, boots, bootees, shoes, slippers and sandals;

(*b*) the expression "uppers" does not include linings, internal stiffening pieces, stitchings, fastenings or ornaments.

2. The material in respect of which the drawback is to be allowed is the following, that is to say:—

Dressed leather, on which duty under Part I of the Import Duties Act, 1932, has been paid, other than patent leather of a thick permanent high gloss finish and glacé kid being chrome tanned goatskin of smooth polished finish, and other than leather imported in the form of shaped pieces for making into footwear;

and for the purposes of this scheme the material aforesaid shall be divided into the categories shown in the first column of the annexed Table.

3. 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 such quantity of the material aforesaid as is actually contained in the footwear, together with an additional quantity (being the appropriate allowance for wastage in the manufacture thereof) equal to forty per cent. of the quantity so contained.

(a) 2 & 3 Geo. 6. c. 97.
(b) 14 Geo. 6. c. 15.
(c) S.R. & O. 1937 (No. 138) p. 587.
(d) S.I. 1948 (No. 2718) I, p. 661.
(e) 52 & 53 Vict. c. 63.
(f) 22 & 23 Geo. 5. c. 8.

4. For material of any category the drawback shall be at such rate per square foot of material as is shown in relation to that category in the second column of the annexed Table, and in the case of fractions of a square foot the amount of the drawback shall be calculated proportionately.

5. The drawback shall only be allowed in respect of any of the material aforesaid 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:

Provided that in the case of box and willow calf, box and willow sides, and other chrome tanned calf, kip and hide leather, imported in skins or pieces weighing less than four pounds each, it shall be allowed in respect of material imported, or delivered from bonded warehouse, on or after the fifth day of March, nineteen hundred and thirty-seven (being the date on which the Import Duties (Drawback) (No. 1) Order, 1937, came into operation).

The Table above referred to

Category of Material	*Rate of drawback per square foot*
Material in respect of which the duty paid per square foot under Part I of the Import Duties Act, 1932—	*s.* *d.*
was not more than 5d.	4
was more than 5d. but not more than 7d.	6
was more than 7d. but not more than 9d.	8
was more than 9d. but not more than 11d.	10
was more than 11d. but not more than 1s. 1d.	1 0
was more than 1s. 1d. but not more than 1s. 3d.	1 2
was more than 1s. 3d. but not more than 1s. 5d.	1 4
was more than 1s. 5d. but not more than 1s. 7d.	1 6
was more than 1s. 7d.	1 8

EXPLANATORY NOTE

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

Under a scheme approved by the Import Duties (Drawback) (No. 1) Order, 1937 (and amended by the Import Duties (Drawback) (No. 11) Order, 1948), drawback was allowed on the exportation (or shipment as stores) of certain classes or descriptions of boots and shoes in respect of certain kinds of imported dressed leather used in the manufacture of the uppers of the boots and shoes.

This Order revokes the above mentioned Orders and approves a new scheme under which the classes or descriptions of footwear and the kinds of dressed leather are widened, and, instead of the drawback being allowed at a flat rate (7d. per square foot) on the average quantity of the dressed leather used in manufacture, the new scheme provides for varying rates of drawback (from 4d. per square foot to 1s. 8d. per square foot, according to the duty payment per square foot on the dressed leather) in respect of the quantity of the dressed leather actually contained in the footwear, together with a prescribed percentage addition for wastage in manufacture.