# 1953 No. 1306

# The Import Duties (Drawback) (No. 9) Order, 1953

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| *Made* - - - - | *25th August,* 1953 |
| *Laid before the House of Commons* | *27th August,* 1953 |
| *Coming into Operation* | *1st September,* 1953 |

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**), by section one of the Import Duties (Emergency Provisions) Act, 1939(**c**), and by section twelve of the Finance Act, 1950(**d**), 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. 6) Order, 1951 (**e**), shall cease to have effect and accordingly that Order is hereby revoked.

**2.**—(1) This Order may be cited as the Import Duties (Drawback) (No. 9) Order, 1953.

(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 first day of September, nineteen hundred and fifty-three.

Dated this twenty-fifth day of August, 1953.

*Dennis Vosper,*
*Hendrie D. Oakshott,*
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(**g**), shall be allowed in the case of unexposed sensitised photographic film in respect of the following material used in the manufacture thereof, that is to say—

nitro-cellulose photographic film base in rolls.

2. Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952(**h**) (which confines drawback to duty-paid material) the drawback shall be allowed in respect of such quantity of the material as is actually contained in the photographic film, together with an

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) 14 Geo. 6. c. 15. (**e**) S.I. 1951/388; 1951 I, p. 445. (**f**) 52 & 53 Vict. c. 63.
(**g**) 22 & 23 Geo. 5. c. 8. (**h**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

additional quantity (being the appropriate allowance for wastage in the manufacture thereof) equal to eight per cent. of the quantity so contained.

3. The drawback shall be at the rate of 2s. 9d. per 100 square feet of the material, and in the case of fractions of 100 square feet the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of material of which entry under the Customs Acts on importation is or has been delivered on or after the first day of July, nineteen hundred and forty-three, 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 the following goods, that is to say—

unexposed sensitised photographic film, and film base prepared for colour-photography but not sensitised,

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

photographic film base in rolls, other than nitro-cellulose photographic film base.

2. Subject to paragraph (*a*) of subsection (2) of section two hundred and sixty-seven of the Customs and Excise Act, 1952 (which confines drawback to duty-paid material) the drawback shall be allowed in respect of such quantity of the material as is actually contained in the goods together with an additional quantity (being the appropriate allowance for wastage in the manufacture thereof) equal to twelve and one half per cent. of the quantity so contained.

3. For the purposes of this scheme the material shall be divided into the categories shown in the first column of the annexed Table, and for material of any category the drawback shall be at such rate per 100 square feet of the material as is shown in relation to that category in the second column of the annexed Table, and in the case of fractions of 100 square feet the amount of the drawback shall be calculated proportionately.

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

THE TABLE ABOVE REFERRED TO

| *Category of Material.* | *Rate of drawback per 100 square feet.* |
|---|---|
| Where the material is of a thickness which— | |
| | s. d. |
| does not exceed ·004 inches ... ... ... ... ... | 2 3 |
| exceeds ·004 inches but does not exceed ·007 inches ... | 3 6 |
| exceeds ·007 inches ... ... ... ... ... ... | 5 5 |

## EXPLANATORY NOTE

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

The two schemes approved by the Import Duties (Drawback) (No. 6) Order, 1951, provided for the allowance of drawback of customs duty in respect of imported film base used in the manufacture of

(i) unexposed sensitised photographic film, and

(ii) unsensitised film base prepared for coloured photographic film,

when the manufactured goods were exported or shipped as stores. Various rates of drawback were allowed according to the thickness of the imported material.

The present Order substantially re-enacts these schemes, but provides in addition for a drawback allowance for wastage arising in manufacture.