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 following class or description, that is to say:—

sacks measuring not less than 15 inches by 21 inches and not more than 19 inches by 26 inches, made of jute tissue with a paper lining and having a layer of bitumen between the tissue and the lining,

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

tissue, wholly of jute, of a weight per square yard of not less than 15¼ ounces and not more than 17½ ounces:

Provided that no drawback shall be allowable under this scheme in the case of any goods unless it is shown to the satisfaction of the Commissioners of Customs and Excise that those goods have not been used.

2. Subject to the provisions of 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 as is actually contained in the goods.

3. The rate of drawback shall be 3¾d. per square yard of the material and in the case of fractions of a square yard the amount of the drawback shall be calculated proportionately.

4. The drawback shall only be allowed in respect of material imported, or delivered from bonded warehouse, on or after the twenty-fourth day of March, nineteen hundred and forty-nine.

5. Subject to the last foregoing paragraph, the drawback shall be allowed for the period ending the thirty-first day of December, nineteen hundred and fifty-one.

EXPLANATORY NOTE

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

This Order provides for the allowance, until the 31st December, 1951, of drawback on the exportation, or shipment as stores, of unused sacks of the descriptions specified in the Schedule to the Order in respect of certain imported jute tissue used in their manufacture.

IMPORT DUTIES (EXEMPTIONS)

The Import Duties (Exemptions) (No. 1) Order, 1950

1950 No. 638

Made - - - -	21*st April*, 1950
Laid before the House of Commons	22*nd April*, 1950
Coming into Operation	27*th April*, 1950

Whereas leaves, stems and roots of the plant known as henbane (hyoscyamus muticus), being natural raw materials in a dried state, not chopped, ground, manufactured or prepared, are included in the First Schedule to the Import Duties Act, 1932(a), and accordingly are exempt from the provisions of section one of the Act:

(a) 22 & 23 Geo. 5. c. 8.

And whereas the Treasury, after consultation with the appropriate department, are of opinion that the whole plant or any part thereof, being such material as aforesaid, ought to be exempted from those provisions:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by section one and subsection (5) of section nineteen of the Import Duties Act, 1932, by subsection (3) of section ten of the Finance Act, 1934(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. There shall be added to the First Schedule to the Import Duties Act, 1932, as amended by the Import Duties (Exemptions Consolidation) Order, 1935(c), and by subsequent Orders, all henbane (hyoscyamus muticus) falling within the general words "natural raw materials in a dried state, not chopped, ground, manufactured or prepared" in paragraph (3) of Group XII in the Schedule and not comprised in the existing entry "henbane (hyoscyamus muticus) leaves, stems and roots" in that paragraph.

2. Accordingly the said entry in the said First Schedule as so amended, and the corresponding entry in the Second Annex to the said Order of 1935 as amended by subsequent Orders, shall each be amended by leaving out the words "leaves, stems and roots".

3. This Order may be cited as the Import Duties (Exemptions) (No. 1) Order, 1950.

4. This Order shall come into operation on the 27th day of April, nineteen hundred and fifty.

Dated this 21st day of April, 1950.

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

EXPLANATORY NOTE

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

Henbane leaves, stems and roots in a dried state, not chopped, ground, manufactured or prepared, are exempt from duty under the Import Duties Act, 1932. This Order extends the exemption to include all henbane in a dried state, not chopped, ground, manufactured or prepared.

(a) 24 & 25 Geo. 5. c. 32. (b) 2 & 3 Geo. 6. c. 97.
(c) S.R. & O. 1935 (No. 1244) p. 298.