(*b*) for material of any other category the drawback shall be at a rate per 100 square yards equal to £2 4s. 0d. for the first £11 per 100 square yards of the value of that material at importation, with an additional 4s. 0d. for any complete £1 per 100 square yards of that value above £11.

(2) In the case of fractions of 100 square yards 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.

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 of drawback of Customs duty paid on certain imported jute tissue where the tissue has been used in the manufacture of sacks of the description specified in the Schedule to the Order and the unused sacks are exported or shipped as stores.

The amount of the drawback is to be determined by means of a sliding scale based on the value of the tissue, instead of being at a flat rate as it was under the scheme replaced by this Order.

The Import Duties (Exemptions) (No. 1) Order, 1951

1951 No. 107

Made - - - -	*23rd January,* 1951
Laid before the House of Commons	*25th January,* 1951
Coming into Operation	*29th January,* 1951

Whereas the Treasury, after consultation with the appropriate department, are of opinion that the goods specified in the entries set out in the Schedule to this Order ought to be exempted from the provisions of section one of the Import Duties Act, 1932(**a**):

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(**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. There shall be added to the First Schedule to the Import Duties Act, 1932, the goods specified in the entries set out in the Schedule to this Order.

2. Accordingly in the First Schedule to the Import Duties Act, 1932, as amended by the Import Duties (Exemptions Consolidation) Order, 1935(**d**), and by subsequent Orders, and in the Second Annex to the said Order of

---

(**a**) 22 & 23 Geo. 5. c. 8. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.R. & O. 1935 (No. 1244) p. 298.

1935, as amended by subsequent Orders, paragraph (3) of Group XI shall be amended by inserting, at the places indicated in the Schedule to this Order, the entries set out in the Schedule to this Order.

3. This Order may be cited as the Import Duties (Exemptions) (No. 1) Order, 1951.

4. This Order shall come into operation on the 29th day of January, nineteen hundred and fifty-one.

Dated this 23rd day of January, 1951.

Charles Royle,
H. W. Bowden,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

Entries to be inserted in Group XI (3) *of the Free List*

1. Entries to be inserted after " Fast Yellow GC Salt ":—
   Fenaphthol MX Supra.
   Fenaphthol PH Supra.
2. Entries to be inserted after " Momentogene Yellow GR ":—
   Naphthanilide M.
   Naphthazol EL.
   Naphthazol NEL.
3. Entry to be inserted after " Rapidazol Black B ":—
   Rapidazol Black R.
4. Entry to be inserted after " Rapidazol Navy Blue RR ":—
   Rapidogen Black 3G.
5. Entry to be inserted after " Rapidogen Blue B ":—
   Rapidogen Blue IB.
6. Entries to be inserted after " Rapidogen Corinth R ":—
   Rapidogen Dark Brown R.
   Rapidogen Dark Brown RN.

EXPLANATORY NOTE

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

This Order exempts the articles set out in the Schedule from duty under the Import Duties Act, 1932, and adds them to the list of organic intermediate products or mixtures thereof which are exempt from that duty.