The Import Duties (Exemptions) (No. 10) Order, 1950

1950 No. 1797

Made - - - -	*7th November*, 1950
Laid before the House of Commons	*9th November*, 1950
Coming into Operation	*13th November*, 1950

Whereas the Treasury, after consultation with the appropriate department, are of opinion that such nickel catalyst residues as are mentioned in Article 1 of 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 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 following goods, namely:—

Nickel catalyst residues consisting substantially of nickel and fat, or of nickel oxide and fat, or of nickel, nickel oxide and fat.

2. Accordingly in the said Schedule, 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 1935, as amended by subsequent Orders, there shall be added at the end of paragraph (12) of Group VII the following sub-paragraph:—

"(v) Nickel catalyst residues consisting substantially of nickel and fat, or of nickel oxide and fat, or of nickel, nickel oxide and fat."

3. This Order may be cited as the Import Duties (Exemptions) (No. 10) Order, 1950.

4. This Order shall come into operation on the 13th day of November, nineteen hundred and fifty.

Dated this 7th day of November, 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.)

This Order exempts from duty under the Import Duties Act, 1932, nickel catalyst residues of the descriptions set out in Article 1 of the Order.

(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.

SCHEDULE

SCHEME FOR THE ALLOWANCE OF DRAWBACK AS RESPECTS NEW DUTIES IN RESPECT OF CERTAIN IMPORTED TINSEL CORD USED IN THE MANUFACTURE OF TISSUES CONSISTING PARTLY OF SILK OR ARTIFICIAL SILK.

1.—(1) Drawback as respects new duties chargeable under section nine of the Finance Act, 1933, by virtue of the Silk Duties (No. 1) Order, 1934, shall be allowed in the case of tissues consisting partly of silk or artificial silk if manufactured in, and exported or shipped as stores from, the United Kingdom in respect of the following material used in the manufacture thereof, that is to say, tinsel cord of the description specified in the next following sub-paragraph, being cord which is proved to the satisfaction of the Commissioners of Customs and Excise to have been imported as tinsel cord of that description and charged with new duties accordingly.

(2) The description of tinsel cord referred to in the foregoing sub-paragraph is the following, that is to say, tinsel cord which at the importation thereof—

(*a*) consisted of silk or artificial silk yarn wound with metal, and

(*b*) was such that the value of the silk or artificial silk component, or the aggregate of the values of all such components, as the case may be, exceeded five per cent. of the aggregate of the values of all the components of the cord.

2. Subject to the provisions of subsection (4) of section nine of the Finance Act, 1932, the drawback shall be allowed in respect of such quantity of the said material as is actually contained in the goods.

3. The drawback shall be calculated at the following rates per lb. of the said material, that is to say:—

Where the value of the cord at importation—	*Rate of drawback*
was not more than 20s. the lb.	2s. 6d. the lb.
was more than 20s. the lb. ..	2s. 6d. the lb. for the first 20s. and 2s. 6d. the lb. for every 10s., or part of 10s., over 20s.

Provided that in the case of any material which on importation bore duty at a rate reduced by virtue of subsection (5) of section nine of the Finance Act, 1933 (which relates to Imperial preference), the drawback shall be calculated at five-sixths of the rates per lb. hereinbefore set out.

4. Such of the provisions relating to drawback contained in Part III of the Second Schedule to the Finance Act, 1925(a), as are set out with modifications in the Annex to this scheme shall apply (subject to the said modifications) to the drawbacks to be allowed under this scheme.

ANNEX

PROVISIONS OF PART III OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1925, APPLIED WITH MODIFICATIONS TO THE DRAWBACKS UNDER THIS SCHEME

1. In the case of fractions of a pound, the amount of drawback shall be calculated proportionately to the rates set out in paragraph 3 of this scheme as respects a pound weight.

2. No drawback shall be payable under this scheme in the case of any article unless the Commissioners of Customs and Excise are satisfied that it has not been used.

3. The said Commissioners may make regulations requiring persons having been concerned at any stage with the articles in question to furnish such information as may be reasonably necessary for enabling a calculation to be made of the drawback payable on the exportation of any articles in the case of which

(a) 15 & 16 Geo. 5. c. 36.

drawback is claimed under this scheme; and if any person contravenes or fails to comply with any such regulations, he shall, in respect of every offence, be liable to a customs penalty of fifty pounds.

4. For the purposes of this scheme, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—

"tissue" includes tissues of all kinds and of any width, whether woven or knitted;

"silk yarn" means thrown or spun silk, silk yarn and silk threads of all kinds;

"artificial silk yarn" includes artificial silk thread.

EXPLANATORY NOTE

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

This Order allows drawback in respect of certain imported tinsel cord, consisting of silk or artificial silk yarn wound with metal, used in the manufacture of tissues.

The Silk Duties (Drawback) (No. 3) Order, 1950

1950 No. 1684

Made - - - -	17*th October*, 1950
Laid before the House of Commons - -	19*th October*, 1950
Coming into Operation	21*st October*, 1950

Whereas the Treasury, after consultation with the Board of Trade, think it expedient that the customs drawbacks allowable under or by virtue of sub-paragraph (*aa*) of the heading "Artificial Silk" in paragraph 1 of Part II of the Second Schedule to the Finance Act, 1925(**a**), (as amended by the Silk Duties (Termination of Excise Drawback) Order, 1950(**b**)) in respect of certain articles made from imported staple fibre or other waste, or manufactured from articles so made, should be continued for a further year after the twenty-first day of October, nineteen hundred and fifty:

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, 1933(**c**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**d**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The Silk Duties (Termination of Excise Drawback) Order, 1950, shall have effect as if in paragraph 1 of Part II of the First Schedule thereto (which limits the drawbacks allowable as aforesaid to goods exported or shipped for use as stores on or before the twenty-first day of October, nineteen hundred and fifty) for the words "nineteen hundred and fifty" there were substituted the words "nineteen hundred and fifty-one".

(a) 15 & 16 Geo. 5. c. 36.
(b) S.I. 1950 No. 664, p. 523 below.
(c) 23 & 24 Geo. 5. c. 19.
(d) 2 & 3 Geo. 6. c. 97.