EXPLANATORY NOTE

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

This Order increases from 3d. per square foot to 7d. per square foot the rate of drawback allowed by the Import Duties (Drawback) (No. 1) Order, 1937, in respect of certain kinds of dressed leather used in the manufacture of the uppers of boots and shoes of certain classes or descriptions.

(ii) SILK DUTIES

The Silk Duties (Drawback) (No. 1) Order, 1948

1948 No. 770

Made - - - -	16*th April*, 1948
Laid before the House of Commons -	16*th April*, 1948
Coming into Operation	22*nd April*, 1948

15 & 16 Geo. 5. c. 36.

Whereas under the Finance Act, 1925, drawback was allowable on the articles made from artificial silk waste which are specified in the Schedule to this Order at rates not lower than the respective rates so specified:

And Whereas by the Silk Duties (No. 1) Order, 1934(a), the Silk Duties (Drawback) (No. 3) Order, 1934(b), the Silk Duties (No. 1) Order, 1935(c) and the Silk Duties (Drawback) (No. 2) Order, 1947(d) amendments were made in the enactments relating to the drawbacks allowable in respect of articles made from artificial silk waste:

And Whereas the Treasury after consultation with the Board of Trade think it expedient to make such provision as is hereinafter contained:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsections (1) and (6) of section nine of the Finance Act, 1933, and by section one of the Import Duties (Emergency Provisions) Act, 1939, and of all other powers enabling them in that behalf, hereby make the following Order:—

23 & 24 Geo. 5, c. 19. 2 & 3 Geo. 6. c. 97.

Drawback on articles made from imported artificial silk waste.

1.—(1) Drawback under paragraph 1 of Part II of the Second Schedule to the Finance Act, 1925, shall be allowed in the case of the articles specified in the Schedule to this Order at the respective rates so specified and, accordingly, the sub-paragraph set out in the Schedule to this Order shall be inserted as a new sub-paragraph (*aa*) at the end of the said paragraph 1.

(2) Drawback under sub-paragraph (*a*) of paragraph 3 of the said Part II shall be allowed as respects articles specified as aforesaid used in the manufacture of made up articles and, accordingly, the reference in that sub-paragraph to the said paragraph 1 shall be construed as a reference to that paragraph as amended by this Order.

(a) S.R. & O. 1934 (No. 653) I, p. 421.
(b) S.R. & O. 1934 (No. 851) I, p. 436.
(c) S.R. & O. 1935 (No. 895) p. 384.
(d) S.R. & O. 1947 (No. 872) I, p. 475.

(3) Drawback by virtue of this Order shall not be allowable as respects goods exported or shipped for use as stores after the end of a period of eighteen months beginning with the date on which this Order comes into operation and, accordingly, at the end of that period the amendments effected by this Order shall cease to have effect.

Short title, interpretation and commencement.

2.—(1) This Order may be cited as the Silk Duties (Drawback) (No. 1) Order, 1948.

(2) References in this Order to Part II of the Second Schedule to the Finance Act, 1925, shall be construed as references to that Part as amended by or under any enactment.

52 & 53 Vict. c. 63.

(3) The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(4) This Order shall come into operation on the 22nd day of April, 1948.

Dated this 16th day of April, 1948.

R. J. Taylor,
Joseph Henderson,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

Customs Drawback

(*aa*) In the case of any of the following articles produced in the United Kingdom from artificial silk imported in the form of staple fibre or other waste on which a duty of customs has been paid:

	the lb. s. d.
Artificial silk:	
Singles yarn	0 9
Doubled or twisted thread, advanced beyond the stage of singles yarn	0 9
Tissue	0 10

The Silk Duties (Drawback) (No. 2) Order, 1948

1948 No. 1883

Made - - - -	13*th August*, 1948
Laid before the House of Commons	13*th August*, 1948
Coming into Operation	23*rd August*, 1948

15 & 16 Geo. 5. c. 36.

Whereas under the Finance Act, 1925, drawback as respects duties chargeable under section four of that Act was allowable in respect of imported artificial silk tissues used in the manufacture of made-up articles at a rate not lower than either of the rates specified in Article 1 of this Order: