EXPLANATORY NOTE

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

This Order repeals the duty of 9d. per lb. chargeable on artificial silk waste under section four of the Finance Act, 1925, and imposes on such waste, as from the beginning of 1952, a "new" duty under section nine of the Finance Act, 1933, at the same rate per lb.

The Order also provides for allowance of drawback of the "new" duty on the exportation etc. of the waste in question in the same state as that in which it was imported.

The Silk Duties (Drawback) (No. 1) Order, 1951

1951 No. 1712

Made - - - -	*25th September*, 1951
Laid before the House of Commons - -	*27th September*, 1951
Coming into Operation	*1st October*, 1951

Whereas under the Finance Act, 1925(**a**), drawback was allowable on such tissue made from artificial silk yarn as is specified in the Schedule to this Order at a rate not lower than the rate so specified:

And whereas by the Silk Duties (No. 1) Order, 1934(**b**), the Silk Duties (Termination of Excise Drawback) Order, 1950(**c**), and the Silk Duties (Drawback) (No. 4) Order, 1950(**d**), amendments were made in the enactments relating to the drawbacks allowable in respect of articles made from artificial silk yarn:

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

1.—(1) The Finance Act, 1925, and the Silk Duties (Termination of Excise Drawback) Order, 1950, shall have effect as if—

(*a*) in sub-paragraph (*ab*) in Part I of the First Schedule to that Order (which provides for a drawback of 1s. 6d. the lb. on such goods as are mentioned in the Schedule to this Order) for the sum "1s. 6d." there were substituted the sum "1s. 9d."; and

(*b*) in paragraph 2 of Part II of that Schedule (which limited the drawbacks allowable under or by virtue of the said sub-paragraph (*ab*) to goods exported or shipped for use as stores on or before the thirtieth day of June, nineteen hundred and fifty) for the words "June, nineteen hundred and fifty" there were substituted the words "September, nineteen hundred and fifty-two".

(a) 15 & 16 Geo. 5. c. 36.
(b) S.R. & O. 1934 (No. 653) I, p. 421.
(c) S.I. 1950 (No. 664) I, p. 523.
(d) S.I. 1950 (No. 2106) I, p. 521.
(e) 23 & 24 Geo. 5. c. 19.
(f) 2 & 3 Geo. 6. c. 97.

(2) The Silk Duties (Drawback) (No. 4) Order, 1950(a), (which continued the drawbacks allowable as aforesaid to the end of September, nineteen hundred and fifty-one) is hereby revoked.

2.—(1) This Order may be cited as the Silk Duties (Drawback) (No. 1) Order, 1951.

(2) The Interpretation Act, 1889(b) applies 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 October, nineteen hundred and fifty-one, and shall not affect any drawback payable in respect of goods exported or shipped for use as stores before that date.

Dated this 25th day of September, 1951.

Charles Royle,
W. A. Wilkins,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

	Rate of drawback the lb.
Artificial silk tissue produced in the United Kingdom and proved to the satisfaction of the Commissioners of Customs and Excise to be made from imported yarn, being of a weight not less than ¼ lb. per square yard and consisting in the warp solely of artificial silk multiple yarn and in the weft of not more than 6 threads per inch	1s. 9d.

EXPLANATORY NOTE

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

This Order continues for a further year, ending on the 30th of September, 1952, the Customs drawback payable on the exportation or shipment as stores of artificial silk tissue of the kind specified in the Schedule and of made-up articles manufactured from such tissue.

The Order also increases the rate of the drawback from 1s. 6d. to 1s. 9d. the lb.

The Silk Duties (Drawback) (No. 2) Order, 1951

1951 No. 1841

Made - - - - 16*th October*, 1951
Coming into Operation 22*nd October*, 1951
**To be laid before the House of Commons*

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

(a) S.I. 1950 (No. 2106) I, p. 521. (b) 52 & 53 Vict. c. 63.

* This Instrument was laid before the House of Commons on 1st November, 1951.