EXPLANATORY NOTE

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

This Order provides for the payment of drawback of Customs duty on α-ethylbutyric acid used in the manufacture of exported carbromal and acetylcarbromal.

1958 No. 121

The Silk Duties (Drawback) (No. 1) Order, 1958

Made - - - -	*24th January*, 1958
Laid before the House of Commons	*28th January*, 1958
Coming into Operation	*1st February*, 1958

Whereas under the Finance Act, 1925(a) (as amended by section five of the Finance Act, 1926(b)), drawback as respects customs duties chargeable under section four of that Act as so amended was allowable in respect of silk and artificial silk articles of the descriptions specified in the First Schedule to this Order at rates not lower than those so specified;

And whereas the Treasury, after consultation with the Board of Trade, think it expedient to make such provision as is contained in this Order in relation to drawback of the duties chargeable in respect of silk and artificial silk articles:

Now, therefore, the Lords Commissioners of Her 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.—(1) The following provisions shall have effect with respect to drawback of customs duty under section four of the Finance Act, 1925, that is to say,—

(*a*) drawback shall cease to be allowed—

(i) in respect of silk waste (including noils) produced in the United Kingdom or of silk noil yarn or noil tissue so produced, or in respect of any made-up articles as being manufactured in the United Kingdom from any such articles as are mentioned above in this paragraph; or

(ii) in respect of any made-up articles as being manufactured in the United Kingdom from any silk or artificial silk articles not specified in paragraph 1 of Part II of the Second Schedule to the Finance Act, 1925, as amended by or under any subsequent enactment, other than silk or artificial silk tissues and artificial silk yarn; or

(iii) in respect of any made-up articles exported in the form and state in which they were imported;

(a) 15 & 16 Geo. 5. c. 36. (b) 16 & 17 Geo. 5. c. 22.
(c) 23 & 24 Geo. 5. c. 19. (d) 2 & 3 Geo. 6. c. 97.

(*b*) any drawback to be allowed—

(i) in respect of silk yarn produced in the United Kingdom or in respect of silk tissues so produced, except wholly discharged tissues shown to have been produced from imported undischarged tissue other than bolting cloth; or

(ii) in respect of any made-up articles as being manufactured in the United Kingdom from artificial silk tissues not produced in the United Kingdom;

shall be allowed at the reduced rate shown for those articles in the First Schedule to this Order, and the rate of any drawback to be allowed in respect of any made-up articles manufactured in the United Kingdom, so far as it depends on the rate for any such articles as are referred to in paragraph (i) of this sub-paragraph, shall be reduced accordingly.

(2) In the case of made-up articles manufactured in the United Kingdom from any such silk or artificial silk articles as are mentioned in sub-paragraph (*b*) of paragraph 3 in the First Schedule to this Order the drawback under the said section four shall, if those silk or artificial silk articles bore duty at a preferential rate under section nine of the Finance Act, 1925, be calculated at the rate specified in the third column in the Table in that sub-paragraph, and, if not, at the rate specified in the second column.

(3) Accordingly the provisions set out in the First Schedule to this Order shall be substituted for Part II of the Second Schedule to the Finance Act, 1925.

(4) Nothing in this Article shall have the effect of increasing the drawback payable in the case of any articles as respects which duty was paid at the rates in force before the second day of July, nineteen hundred and thirty-four.

2. The Acts and Orders mentioned in the Second Schedule to this Order (which to the extent specified in the third column of that Schedule are spent or inoperative, or made so by Article 1 of this Order) are to that extent hereby repealed.

3.—(1) This Order may be cited as the Silk Duties (Drawback) (No. 1) Order, 1958.

(2) The Interpretation Act, 1889(a), shall apply 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 February, nineteen hundred and fifty-eight.

Dated this twenty-fourth day of January, 1958.

Martin Redmayne,
Anthony Barber,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 52 & 53 Vict. c. 63.

FIRST SCHEDULE

DRAWBACK OF CUSTOMS DUTIES UNDER FINANCE ACT, 1925, s. 4.

1. In the case of any of the following articles produced in the United Kingdom:

	Rate of drawback per lb.
SILK:	
Yarn, other than noil yarn—	s. d.
Thrown yarn, not wholly discharged	1 0
Thrown or spun yarn, wholly discharged	1 3
Tissues, other than noil tissue—	
Not wholly discharged	1 2
Wholly discharged—	
If proved to the satisfaction of the Commissioners to have been produced from imported undischarged tissue, other than bolting cloth—	
where the value of the undischarged tissue at importation was not more than 10s. the lb. ...	5 0
where that value was more than 10s. the lb. but not more than 20s. the lb.	7 6
where that value was more than 20s. the lb. ...	7 9
In any other case	1 9
ARTIFICIAL SILK:	
Articles proved to the satisfaction of the Commissioners to be made from forms of artificial silk other than staple fibre or other waste, the following:—	
doubled or twisted thread, advanced beyond the stage of singles yarn	9½
tissues	1 0
2. Goods not specified in paragraph 1 above which are made wholly or in part of silk or artificial silk which is proved to the satisfaction of the Commissioners to have been charged with duty and which are shown to be in such form and state that, if duty had not been paid, they would be liable to the same rate of duty as that at which they or their components have already been charged (but not including silk waste produced in the United Kingdom).	A drawback equal to the amount of duty payable on the same weight of the like goods.
3. In the case of any made-up articles consisting wholly or partly of silk or artificial silk—	
(*a*) if manufactured in the United Kingdom from silk or artificial silk articles on which, if they had been exported as such articles, drawback would have been payable under paragraph 1 above.	A sum equal to the amount payable as drawback in respect of such quantity of the like silk or artificial silk articles as, in the opinion of the Commissioners, has been used in the manufacture of the made-up article.
(*b*) if manufactured in the United Kingdom from silk or artificial silk articles of any of the classes specified in the following Table, being articles on which, if they had been exported as such articles, drawback would have been payable under paragraph 2 above.	Drawback at the rate so specified for every pound weight of the articles of that class which in the opinion of the Commissioners has been used in the manufacture of the made-up article.

Table referred to in para. 3 (b) of this Schedule.

Class of article used in manufacture	Ordinary rate	Rate of drawback where article bore reduced duty under Finance Act, 1925, s. 9
	s. d.	s. d.
SILK:		
Tissues—		
(*a*) bolting cloth, not treated or operated upon, containing no other fibre than silk	2 3	1 10½
(*b*) other tissues—		
Undischarged	5 3	4 4½
Wholly or in part discharged—		
Noil tissue	1 7	1 3⅝
Other	7 9	6 5½
ARTIFICIAL SILK:		
Yarn	2 0	1 8
Tissues—		
where the value of the tissue at importation was not more than 9s. the lb.	1 9	1 5½
in any other case	3 3	2 8½

SECOND SCHEDULE

REPEALS

PART I

Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 5. c. 36 ...	The Finance Act, 1925	In the Second Schedule, paragraph 10 of Part III and Part IV.
16 & 17 Geo. 5. c. 22 ...	The Finance Act, 1926	In section five, subsections (4), (5) and (6).
22 & 23 Geo. 5. c. 25 ...	The Finance Act, 1932	In section five, paragraph (*b*) of subsection (3), with the word " or " at the end of paragraph (*a*).

PART II

Reference	Title	Extent of Repeal
S.R. & O. 1934/653 (1934 I, p. 421)	The Silk Duties (No. 1) Order, 1934.	In Article 3, paragraphs (2) and (4).
S.R. & O. 1934/851 (1934 I, p. 436)	The Silk Duties (Drawback) (No. 3) Order, 1934.	The whole Order.
S.I. 1948/1883 (1948 I, p. 663)	The Silk Duties (Drawback) (No. 2) Order, 1948.	Article 1.
S.I. 1950/664 (1950 I, p. 523)	The Silk Duties (Termination of Excise Drawback) Order, 1950.	The whole Order.
S.I. 1951/1712 (1951 I, p. 503)	The Silk Duties (Drawback) (No. 1) Order, 1951.	The whole Order.
S.I. 1952/370	The Silk Duties (Drawback) (No. 1) Order, 1952.	The whole Order.
S.I. 1952/1816 (1952 I, p. 775)	The Silk Duties (Drawback) (No. 2) Order, 1952.	The whole Order.

EXPLANATORY NOTE

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

This Order—

(*a*) repeals certain obsolete provisions for drawback of Customs duty on silk and artificial silk goods;

(*b*) reduces the rate of drawback allowable on silk yarns and most silk tissues produced in the United Kingdom from imported materials, and on made-up articles manufactured from such yarns and tissues;

(*c*) reduces the rate of drawback allowable on made-up articles manufactured from imported artificial silk tissues.

The First Schedule to the Order sets out in consolidated form the rates of drawback on silk and artificial silk goods allowable under section four of the Finance Act, 1925, including those rates not reduced by the Order.