(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:

And whereas by the Silk Duties (No. 1) Order, 1934(a), and the Silk Duties (Drawback) (No. 3) Order, 1934(b), amendments were made in the enactments relating to the drawbacks allowable as respects the said duties in respect of such tissues as aforesaid:

And whereas the Treasury, after consultation with the Board of Trade, think it expedient to make such provision as is hereinafter contained in relation to drawback as respects the said duties in respect of such tissues as aforesaid:

2 & 3 Geo. 6. c. 97. 22 & 23 Geo. 5. c. 25.

And whereas under subsection (1) of section one of the Import Duties (Emergency Provisions) Act, 1939, the Treasury may prepare, and make an Order under section nine of the Finance Act, 1932, approving, any scheme which they would have had power by Order to approve if the scheme had been duly submitted to them by the Import Duties Advisory Committee:

23 & 24 Geo. 5. c. 19. 22 & 23 Geo. 5. c. 8.

And whereas it is provided by subsection (7) of section nine of the Finance Act, 1933, that the said section nine of the Finance Act, 1932, shall have effect as if references to a duty of customs chargeable under Part I of the Import Duties Act, 1932, included references to a new duty chargeable under the said section nine of the Finance Act, 1933, and that any scheme made under the said section nine of the Finance Act, 1932, as respects a drawback of such a new duty may apply to the drawback any of the provisions relating to drawback contained in Part III of the Second Schedule to the Finance Act, 1925, subject to such modifications, if any, as may be specified in the scheme:

And whereas by virtue of the Silk Duties (No. 1) Order, 1934, certain new duties (hereinafter referred to as " new duties ") are chargeable under the said section nine of the Finance Act, 1933:

And whereas the Treasury have prepared the scheme set out in the First Schedule to this Order, being a scheme for the allowance of drawback as respects new duties in respect of certain artificial silk tissues used in the manufacture of made-up articles:

And whereas the Treasury have consulted with the appropriate departments and are satisfied that having regard to all the circumstances it is in the national interest that the drawback should be allowed as provided by the said scheme:

And whereas by the Silk Duties (Drawback) (No. 2) Order, 1934(c), the Treasury approved the scheme set out in the Schedule to that Order, being a scheme for the allowance of drawback as respects new duties in respect of:—

(*a*) Eastern tissues of the varieties known as Shantung, Ninghai, Nanshan, Honan, Antung and Habutai, not dyed or printed, used in the manufacture of dyed and printed Eastern tissues of the said varieties; and

(*b*) Eastern tissues of the said varieties, whether dyed or printed or not, used in the manufacture of made-up articles consisting wholly or partly of Eastern tissues of the said varieties:

And whereas by the Silk Duties (Drawback) (No. 1) Order, 1947(d), the Treasury approved the scheme set out in the Schedule to that Order, being a scheme for the allowance of drawback as respects new duties in respect of certain other silk tissues, being wholly or in part discharged silk tissues used in the manufacture of made-up articles:

(a) S.R. & O. 1934 (No. 653) I, p. 421.
(b) S.R. & O. 1934 (No. 851) I, p. 436.
(c) S.R. & O. 1934 (No. 656) I, p. 433.
(d) S.R. & O. 1947 (No. 648) I, p. 472.

And whereas the Treasury are of opinion that it is expedient that the two last-mentioned schemes should be amended in the manner set out in the Second and Third Schedules respectively to this Order:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by section nineteen of the Import Duties Act, 1932, by section nine of the Finance Act, 1932, by 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:—

Amendment of Silk Duties (Drawback) (No. 3) Order, 1934.

1. As from the commencement of this Order, the Silk Duties (Drawback) (No. 3) Order, 1934, shall have effect as if in Part I of the Second Schedule thereto, under the heading "Artificial Silk," for the words and figures "Tissues ... 3.6." there were substituted the following words and figures, that is to say—

	s.	d.
"Tissues:—		
Where the value of the tissue at importation was not more than 9s. the lb.	2	0
In any other case	3	6",

and sub-paragraph (*b*) of paragraph 3 of Part II of the Second Schedule to the Finance Act, 1925, shall have effect accordingly:

Provided that, notwithstanding anything in the proviso to sub-paragraph (*a*) of paragraph (2) of Article 2 of the Silk Duties (Drawback) (No. 3) Order, 1934, the drawbacks allowable as respects duties chargeable under section four of the Finance Act, 1925, in the case of any such tissues as aforesaid which at importation bore duty at a rate reduced by reason of the provisions of section nine of that Act (which relates to imperial preference) shall be calculated at five-sixths of the rates specified in this Article.

Approval of scheme.

2. The scheme set out in the First Schedule to this Order is hereby approved.

Approval of amendments to schemes.

3. The amendments set out in the Second and Third Schedules to this Order to the schemes therein respectively mentioned are hereby approved.

Short title, interpretation, revocation and commencement.

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

(2) Any reference in this Order to any Act or Order shall be construed as a reference to that Act or Order as amended by or under any enactment.

52 & 53 Vict. c. 63.

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

(4) The Silk Duties (Drawback) (No. 1) Order, 1941(a), is hereby revoked.

(5) This Order shall come into operation on the 23rd day of August, 1948.

Dated this 13th day of August, 1948.

C. James Simmons,
Joseph Henderson,
Two of the Lords Commissioners of His Majesty's Treasury.

(a) S.R. & O. 1941 (No. 515) I, p. 200.

FIRST SCHEDULE

SCHEME FOR THE ALLOWANCE OF DRAWBACK AS RESPECTS NEW DUTIES IN RESPECT OF IMPORTED ARTIFICIAL SILK TISSUES USED IN THE MANUFACTURE OF MADE-UP ARTICLES

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 made-up articles consisting wholly or partly of 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, artificial silk tissue proved to the satisfaction of the Commissioners of Customs and Excise to have been imported as such and charged with new duties.

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

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

Where the value of the tissue at importation— | *Rate of drawback.*

was more than 13s. the lb. but not more than 17s. the lb.	9d. the lb.
was more than 17s. the lb. but not more than 21s. the lb.	1s. 6d. the lb.
was more than 21s. the lb. but not more than 25s. the lb.	2s. 6d. the lb.
was more than 25s. the lb.	2s. 6d. the lb. for the first 25s. and 6d. the lb. for every 4s. or part of 4s. over 25s.

Provided that in the case of any of the materials aforesaid 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, 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 calculating for the purpose of any drawback to be allowed under this scheme the weight of any tissue, the weight of any fibres which are not of artificial silk and the weight of any waterproofing materials in the tissue shall be excluded.

2. 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.

3. In calculating the amount of the drawback payable in respect of any tissue wholly or in part of artificial silk, being tissue from which a portion has been burnt or cut away, the Commissioners of Customs and Excise shall make such allowance as seems to them proper in respect of any loss of weight due to the burning or cutting.

4. 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.

5. The Commissioners of Customs and Excise may, in relation to any articles to which this scheme applies, relax, as they may think fit, any provisions contained in the Customs (Consolidation) Act, 1876, or in any enactment amending that Act, with respect to the giving of security or entry before shipment. 39 & 40 Vict. c. 36.

6. The Commissioners of Customs and Excise 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 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.

7. For the purposes of this scheme, unless the context otherwise requires, the expression " tissues " includes tissues of all kinds and of any width, whether woven or knitted.

SECOND SCHEDULE

AMENDMENT OF SCHEME APPROVED BY SILK DUTIES (DRAWBACK) (No. 2) ORDER, 1934

For paragraph 3 of the scheme set out in the Schedule to the Silk Duties (Drawback) (No. 2) Order, 1934, there shall be substituted the following paragraph:—

" 3. The drawbacks shall be calculated at the following rates per lb. weight of the materials aforesaid, that is to say:—

(*a*) in the case of the drawbacks to be allowed under sub-paragraphs (*a*) and (*b*) (i) of paragraph 1 of this scheme—

Where the value of the tissue at importation—	*Rate of drawback.*
was not more than 12s. the lb.	5s. 6d. the lb.
was more than 12s. the lb. but not more than 20s. the lb.	6s. 8d. the lb.
was more than 20s. the lb. but not more than 25s. the lb.	8s. 2d. the lb.
was more than 25s. the lb.	8s. 2d. the lb. for the first 25s. and 1s. 2d. the lb. for every 5s. or part of 5s. over 25s.

(*b*) in the case of the drawbacks to be allowed under sub-paragraph (*b*) (ii) of the said paragraph 1—

Where the value of the tissue at importation—	*Rate of drawback.*
was not more than 12s. the lb.	4s. 9d. the lb.
was more than 12s. the lb. but not more than 20s. the lb.	6s. 4d. the lb.
was more than 20s. the lb. but not more than 25s. the lb.	7s. 9d. the lb.
was more than 25s. the lb.	7s. 9d. the lb. for the first 25s. and 1s. 1d. the lb. for every 5s. or part of 5s. over 25s."

THIRD SCHEDULE

AMENDMENT OF SCHEME APPROVED BY SILK DUTIES (DRAWBACK) (No. 1) ORDER, 1947

For paragraph 3 of the scheme set out in the Schedule to the Silk Duties (Drawback) (No. 1) Order, 1947, there shall be substituted the following paragraph:

"3. The drawbacks shall be calculated at the following rates per lb. of the materials aforesaid, that is to say:—

Where the value of the tissue at importation—	*Rate of drawback.*
was more than 21s. the lb. but not more than 26s. the lb.	1s. the lb.
was more than 26s. the lb. but not more than 34s. the lb.	2s. 6d. the lb.
was more than 34s. the lb. but not more than 42s. the lb.	4s. 3d. the lb.
was more than 42s. the lb.	4s. 3d. the lb. for the first 42s. and 1s. the lb. for every 8s. or part of 8s. over 42s.

Provided that in the case of any of the materials aforesaid 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."

EXPLANATORY NOTE

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

Articles 1 and 2 of this Order relate to the rates of drawback allowable on the exportation of made-up articles in respect of imported artificial silk tissues used in their manufacture.

Article 1 reduces from 3s. 6d. to 2s. per lb. the rate of the drawback (as respects duties chargeable under the Finance Act, 1925) allowable in respect of such tissues of low value, i.e., where the value of the tissue at importation was not more than 9s. per lb.

Article 2, together with the First Schedule, provides for drawback (as respects duties chargeable under s. 9 of the Finance Act, 1933) to be allowable in respect of such tissues where the value of the tissue at importation was more than 13s. per lb. The amount of drawback allowable is to be calculated by reference to a sliding scale and depends on the value per pound of the tissue when imported. This drawback will be allowable in addition to the drawback of 3s. 6d. per lb. already allowable as respects duties chargeable under the Finance Act, 1925.

Article 3 and the Second and Third Schedules modify certain drawback rates in the light of reductions in the rates of duty chargeable which have been made in accordance with the Agreement on Tariffs and Trade concluded at Geneva in 1947.

The Second Schedule substitutes revised rates of drawback (as respects duties chargeable under s. 9 of the Finance Act, 1933) in respect of Eastern tissues of certain varieties, if used in manufacture in this country.

The Third Schedule substitutes revised rates of drawback (as respects duties chargeable under that section of that Act) in respect of certain imported discharged silk tissues used in the manufacture of made-up articles. The rates set out in this Schedule (like those set out in the Silk Duties (Drawback) (No. 1) Order, 1947, which they replace) will be allowable in addition to the drawback at the rate of 7s. 9d. per lb. allowable as respects duties chargeable under the Finance Act, 1925.

CZECHO-SLOVAKIA

SETTLEMENT OF FINANCIAL CLAIMS

Direction given by the Treasury under paragraphs (A) and (B) of Article 1 of the Czecho-Slovakia (Settlement of Financial Claims) Order, 1940(a).

1948 No. 1181

Made - - - - 31*st May*, 1948

The Treasury in pursuance of their powers under paragraphs (A) and (B) of Article 1 of the Czecho-Slovakia (Settlement of Financial Claims) Order 1940(a) hereby direct that for the purposes of the said paragraphs the first day of June 1948 shall be the date not later than which interest on the bonds or debentures therein mentioned must fall due for payment in order to qualify as obligations to which the Order applies.

Dated this 31st day of May, 1948.

R. J. Taylor,
Wm. Hannan,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

Under the Czecho-Slovakia (Settlement of Financial Claims) Order 1940 (S.R. & O. 1940 No. 308) the Czecho-Slovakia Financial Claims Fund has to be applied in or towards satisfying obligations in respect of the payment of interest on certain bonds or debentures issued or guaranteed by the Government of Czecho-Slovakia or institutions in Czecho-Slovakia falling due on or after a specified date in 1939 " but not later than such date as the Treasury may hereafter direct ". The purpose of this Direction is to fix the 1st June 1948 as the latest date for these interest payments.

(a) S.R. & O. 1940 (No. 308) I, p. 319.