(3) This Order shall come into operation on the 22nd day of October, nineteen hundred and forty-nine.

Dated this 14th day of October, 1949.

Wm. Hannan,
Joseph Henderson,
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 continues for a further year (until the 21st October, 1950) the drawback allowed by the Silk Duties (Drawback) (No. 1) Order, 1948 (for a period of eighteen months ending on the 21st October, 1949) on certain yarn, thread and tissue 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, and as respects such yarn, thread and tissue used in the manufacture of made up articles.

The Silk Duties (Drawback) (No. 2) Order, 1949

1949 No. 2044

Made - - - -	*4th November,* 1949
Laid before the House of Commons	*5th November,* 1949
Coming into Operation	*11th November,* 1949

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 (Drawback) (No. 3) Order, 1934(**c**), the Silk Duties (No. 1) Order, 1935(**d**), the Silk Duties (No. 1) Order, 1936(**e**), the Silk Duties (Drawback) (No. 1) Order, 1946(**f**), the Silk Duties (Drawback) (No. 2) Order, 1947(**g**), and the Silk Duties (Drawback) (No. 1) Order, 1948(**h**), 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,

(**a**) 15 & 16 Geo. 5. c. 36.
(**b**) S.R. & O. 1934 (No. 653) I, p. 421.
(**c**) S.R. & O. 1934 (No. 851) I, p. 436.
(**d**) S.R. & O. 1935 (No. 895) p. 384.
(**e**) S.R. & O. 1936 (No. 1197) I, p. 800.
(**f**) S.R. & O. 1946 (No. 1567) I, p. 346.
(**g**) S.R. & O. 1947 (No. 872) I, p. 475.
(**h**) S.I. 1948 (No. 770) I, p. 662.

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

Drawback on tissue made from imported artificial silk yarn

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 such tissue as is specified in the Schedule to this Order at the rate so specified.

(2) Drawback under sub-paragraph (*a*) of paragraph 3 of the said Part II shall be allowed as respects such tissue as aforesaid used in the manufacture of made up articles.

Amendment of Part II of Second Schedule to Finance Act, 1925

2.—(1) In accordance with the provisions of the foregoing Article,—

(*a*) in sub-paragraph (*a*) of the said paragraph 1, in the provisions therein relating to artificial silk, after the words " three-eighths of an inch in width ", there shall be inserted the words " not being tissue to which sub-paragraph (*ab*) of this paragraph applies ";

(*b*) the sub-paragraph set out in the Schedule to this Order shall be inserted as a new sub-paragraph (*ab*) at the end of the said paragraph 1.

(2) The reference in sub-paragraph (*a*) of paragraph 3 of the said Part II to the said paragraph 1 shall be construed as a reference to the said paragraph 1 as amended by the foregoing provisions of this Article.

Duration of drawback

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 the period beginning with the coming into operation of this Order and ending on the thirtieth day of June, nineteen hundred and fifty, and, accordingly, at the end of that period the amendments effected by Article 2 of this Order shall cease to have effect.

Short title, interpretation and commencement

4.—(1) This Order may be cited as the Silk Duties (Drawback) (No. 2) Order, 1949.

(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.

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

(4) This Order shall come into operation on the 11th day of November, nineteen hundred and forty-nine.

Dated this 4th day of November, 1949.

R. J. Taylor,
Richard Adams,
Two of the Lords Commissioners
of His Majesty's Treasury.

(a) 23 & 24 Geo. 5. c. 19. (b) 2 & 3 Geo. 6. c. 97.
(c) 52 & 53 Vict. c. 63.

SCHEDULE

Customs Drawback

(*ab*) In the case of the following tissue produced in the United Kingdom and proved to the satisfaction of the Commissioners to be made from artificial silk imported in the form of yarn on which a duty of customs has been paid:

Artificial Silk:

	the lb. s. d.
Tissue of weight not less than ¼ lb. per square yard, consisting in the warp solely of artificial silk multiple yarn and in the weft of not more than 6 threads per inch	1 6

EXPLANATORY NOTE

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

This Order allows drawback, at the rate of 1s. 6d. per lb. of duty-paid artificial silk, in the case of the description of artificial silk tissue which is specified in the Schedule, if produced in this country from imported artificial silk yarn on which customs duty has been paid. The rate applicable to such tissue was previously 1s. per lb. The increase will operate from the commencement of the Order until the 30th June, 1950.

The Silk Duties (Drawback) (No. 3) Order, 1949

1949 No. 2185

Made - - - -	25*th November*, 1949
Laid before the House of Commons - -	28*th November*, 1949
Coming into Operation	1*st December*, 1949

Whereas under the Finance Act, 1925(**a**), drawback as respects duties chargeable under section four of that Act was allowable in respect of wholly discharged silk tissue produced from imported undischarged silk tissue at a rate not lower than any of the rates specified in Article 1 of this Order:

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

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

(**a**) 15 & 16 Geo. 5. c. 36.
(**b**) S.R. & O. 1934 (No. 653) I, p. 421.
(**c**) S.R. & O. 1934 (No. 851) I, p. 436.
(**d**) 23 & 24 Geo. 5. c. 19.