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.

And whereas by the Silk Duties (Drawback) (No. 4) Order, 1934(a), 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 undischarged silk tissue used in the manufacture of wholly discharged silk tissues:

And whereas the Treasury think it expedient that the said scheme should be amended in the manner set out in the Schedule to this Order:

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, 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:—

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

1.—(1) As from the commencement of this Order, the Silk Duties (Drawback) (No. 3) Order, 1934, shall have effect as if in the First Schedule thereto, under the heading "Silk" and the sub-heading "Tissue", for the words and figures in the first column from "Wholly discharged" to "was more than 14s. the lb.", and for the figures in the second column from "4. 3" to "6. 3" there were substituted the following words and figures, that is to say—

"Wholly discharged—

If proved to the satisfaction of the Commissioners to have been produced from imported undischarged tissue (other than bolting cloth)

	s.	d.
Where the value of the undischarged tissue at importation was not more than 10s. the lb.	5	0
Where the value of the undischarged tissue at importation was more than 10s. but not more than 20s. the lb.	7	6
Where the value of the undischarged tissue at importation was more than 20s. the lb.	7	9,"

and sub-paragraph (*a*) of paragraph 1 of Part II of the Second Schedule to the Finance Act, 1925, shall have effect accordingly.

(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.

Approval of amendment to scheme

2. The amendment set out in the Schedule to this Order to the scheme therein mentioned is hereby approved.

Short title, interpretation and commencement

3.—(1) This Order may be cited as the Silk Duties (Drawback) (No. 3) Order, 1949.

(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.

(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.

(a) S.R. & O. 1934 (No. 852) I, p. 441. (b) 2 & 3 Geo. 6. c. 97.
(c) 52 & 53 Vict. c. 63.

(4) This Order shall come into operation on the 1st day of December, nineteen hundred and forty-nine.

Dated this 25th day of November, 1949.

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

SCHEDULE

AMENDMENT OF SCHEME APPROVED BY SILK DUTIES (DRAWBACK) (No. 4) ORDER, 1934

For paragraph 3 of the scheme set out in the Schedule to the Silk Duties (Drawback) (No. 4) Order, 1934, 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—

	Rate of drawback
Where the value of the undischarged tissue at importation—	
was more than 20s. the lb. but not more than 30s. the lb.	2s. 9d. the lb.
was more than 30s. the lb. but not more than 40s. the lb.	5s. 9d. the lb.
was more than 40s. the lb.	5s. 9d. the lb. for the first 40s. and 1s. 8d. the lb. for every 10s. or part of 10s. over 40s.

EXPLANATORY NOTE

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

This Order alters the rates of drawback on wholly discharged silk tissues produced in the United Kingdom from imported undischarged tissues, and a corresponding alteration is made where wholly discharged silk tissues so produced are used in the manufacture of made-up articles. The drawbacks are partly in respect of duties under section 4 of the Finance Act, 1925, and partly in respect of duties under section 9 of the Finance Act, 1933.

The present total rates of drawback amount to 5s., 6s. 6d. and 8s. 6d. per lb., according as the value of the undischarged tissue at importation was up to 9s., over 9s. and up to 14s., and over 14s. per lb. respectively.

The new total rates will amount to 5s., 7s. 6d., 10s. 6d. and 13s. 6d. per lb., where the value of the undischarged tissue at importation was up to 10s., over 10s. and up to 20s., over 20s. and up to 30s., and over 30s. and up to 40s. per lb. respectively.

Where the value at importation was over 40s. per lb., an additional 1s. 8d. will be allowable for every 10s., or part of 10s., over 40s.