The Silk Duties (Termination of Excise Drawback) Order, 1950

1950 No. 664

Made - - - -	*25th April*, 1950
Laid before Parliament	*26th April*, 1950
Coming into Operation	*1st June*, 1950

Whereas the Treasury, after consultation with the Board of Trade, think it expedient to make such provision as is hereinafter contained in relation to drawbacks of the silk and artificial silk duties:

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(a), and 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:—

1.—(1) No excise drawback shall be payable under section five of the Finance Act, 1925(c), and customs drawback shall only be allowed under section four of that Act in respect of such quantity of material as is shown to the satisfaction of the Commissioners of Customs and Excise to be duty-paid under the said section four.

(2) Part II of the Second Schedule to the said Act (which, as amended by the Orders hereafter mentioned in this Order, sets out the drawbacks under the said sections four and five) shall have effect subject to the following amendments (being amendments consequential on paragraph (1) of this Article), that is to say—

(*a*) for paragraph 1 there shall be substituted, subject to Part II of the First Schedule to this Order, the paragraph set out in Part I of the said First Schedule; and

(*b*) in paragraph 3 (as amended by the Silk Duties (No. 1) Order, 1934(d),) there shall be substituted, for the reference in sub-paragraph (*a*) to the said paragraph 1 as amended by the Finance Act, 1926(e), a reference to the paragraph substituted by this Order.

(3) Subsection (1) of section five of the Finance Act, 1925, and, to the extent mentioned in the third column of the Second Schedule to this Order, the Orders mentioned in that Schedule are hereby repealed.

2.—(1) This Order may be cited as the Silk Duties (Termination of Excise Drawback) Order, 1950.

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

(a) 23 & 24 Geo. 5. c. 19.
(b) 2 & 3 Geo. 6. c. 97.
(c) 15 & 16 Geo. 5. c. 36.
(d) S.R. & O. 1934 (No. 653) I, p. 421.
(e) 16 & 17 Geo. 5. c. 22.
(f) 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the 1st day of June, nineteen hundred and fifty, 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 April, 1950.

Wm. Hannan,
H. W. Bowden,
Two of the Lords Commissioners of His Majesty's Treasury.

FIRST SCHEDULE

RATES OF CUSTOMS DRAWBACK UNDER PARAGRAPH 1 OF PART II OF SECOND SCHEDULE TO FINANCE ACT, 1925

PART I

Paragraph substituted for paragraph I

1. IN THE CASE OF ANY OF THE FOLLOWING ARTICLES PRODUCED IN THE UNITED KINGDOM:—

	the lb. s.	d.
SILK:		
Waste, dressed or otherwise prepared for spinning—		
Wholly discharged	1	6
Not wholly discharged		6
Noils		6
Noil Yarn		9
Thrown Yarn—		
Not wholly discharged	2	0
Thrown Yarn and Spun Yarn—		
Wholly discharged	2	6
Tissue—		
Noil Tissue		10
Other Tissues—		
Not wholly discharged	2	3
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
was more than 10s. the lb. but not more than 20s. the lb. ...	7	6
was more than 20s. the lb.	7	9
In any other case	3	0
ARTIFICIAL SILK:		
(*a*) 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
tissue, not being tissue to which sub-paragraph (*ab*) of this heading applies	1	0
(*aa*) Articles made from imported staple fibre or other waste, the following:—		
singles yarn		9
doubled or twisted thread, advanced beyond the stage of singles yarn		9
tissue		10
(*ab*) Tissue proved to the satisfaction of the Commissioners to be made from imported yarn, being of a weight not less than ⅓ 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	1	6

PART II

Provisions of substituted paragraph which are temporary

1.—(1) Sub-paragraph (*aa*) of the heading "Artificial Silk" in the paragraph above set out shall not apply to goods exported or shipped for use as stores after the twenty-first day of October, nineteen hundred and fifty.

(2) Accordingly, in relation to any such goods, the said paragraph shall be taken not to include that sub-paragraph.

2.—(1) Sub-paragraph (*ab*) of the said heading shall not apply to goods exported or shipped for use as stores after the thirtieth day of June, nineteen hundred and fifty.

(2) Accordingly, in relation to any such goods, the said paragraph shall be taken not to include that sub-paragraph or the words "not being tissue to which sub-paragraph (*ab*) of this heading applies" in sub-paragraph (*a*) of the heading.

SECOND SCHEDULE

ORDERS REPEALED

Reference	Title	Extent of Repeal
S.R. & O. 1934 (No. 851) I, p. 436.	The Silk Duties (Drawback) (No. 3) Order, 1934.	Article 1; sub-paragraph (*b*) of paragraph (2) of Article 2; the First Schedule; Part 2 of the Second Schedule.
S.R. & O. 1935 (No. 895) p. 384.	The Silk Duties (No. 1) Order, 1935.	The whole Order, but not so as to affect the operation of paragraph (2) of Article 3 in relation to drawback allowed before the first day of September nineteen hundred and forty-seven.
S.R. & O. 1936 (No. 1197) p. 800.	The Silk Duties (No. 1) Order, 1936.	The whole Order.
S.R. & O. 1946 (No. 1567) I, p. 346.	The Silk Duties (Drawback) (No. 1) Order, 1946.	The whole Order, except as respects artificial silk on which a duty of customs became chargeable before the first day of May, nineteen hundred and forty-seven.
S.R. & O. 1947 (No. 872) I, p. 475.	The Silk Duties (Drawback) (No. 2) Order, 1947.	The whole Order.
S.I. 1948 (No. 770) I, p. 662.	The Silk Duties (Drawback) (No. 1) Order, 1948.	The whole Order.
S.I. 1949 No. 1915	The Silk Duties (Drawback) (No. 1) Order, 1949.	The whole Order.
S.I. 1949 No. 2044	The Silk Duties (Drawback) (No. 2) Order, 1949.	The whole Order.
S.I. 1949 No. 2185	The Silk Duties (Drawback) (No. 3) Order, 1949.	Article 1.

EXPLANATORY NOTE

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

This Order terminates with effect from the 1st June, 1950, the excise drawbacks on artificial silk allowable under section five of the Finance Act, 1925, as set out in Part II of the Second Schedule to that Act, consequent upon the repeal (by the Finance Act, 1947) of the excise duties chargeable under that section. In making the consequential amendments in Part II of the Second Schedule, the Order also (by substituting a new paragraph for the existing paragraph 1) effects a measure of consolidation of the law relating to customs drawbacks allowable under section four of the 1925 Act.