
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

SECOND SCHEDULE

DRAWBACKS

Drawbacks to be allowed on articles exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man, if it is proved to the satisfaction of the Commissioners of Customs that the duties on importation have been duly paid

On any of the articles mentioned in the First Schedule which have Undergone a process of manufacture or preparation in Great Britain or Ireland, a drawback equal to the duty paid on the article.

On goods in the manufacture or preparation of which in Great Britain or Ireland any of the articles mentioned in the First Schedule has been used, a drawback equal to the duty paid in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been so used.

In allowing any drawback mentioned in this Schedule, the Commissioners of Customs may, with the assent of the Treasury, in order to facilitate trade, relax, in the case of any goods, any requirements of sections one hundred and four and one hundred and six of the Customs Consolidation Act, 1876, as to the giving of security and the examination of goods.