## (2) ADDITIONAL DUTIES

# The Additional Import Duties (No. 1) Order, 1948

## 1948 No. 885

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| *Made* - - - - | *27th April,* 1948 |
| *Laid before the House of Commons* - - - | *28th April,* 1948 |
| *Coming into Operation* | *3rd May,* 1948 |

Whereas the Treasury have consulted with the appropriate department and are of opinion that it is expedient that the provisions of this Order hereinafter set out shall have effect:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (5) of section nineteen of the Import Duties Act, 1932, paragraph 12 of the Third Schedule to the Finance Act, 1939, section one of the Import Duties (Emergency Provisions) Act, 1939, and section seven of the Finance Act, 1947, and of all other powers enabling them in that behalf, hereby make the following Order:— 22 & 23 Geo. 5. c. 8. 2 & 3 Geo. 6. c. 41. 2 & 3 Geo. 6. c. 97. 10 & 11 Geo. 6. c. 35.

**1.** In sub-paragraph (iii) of the Table in paragraph 1 of the Third Schedule to the Finance Act, 1939, as amended by the Additional Import Duties (No. 2) Order, 1947(a), (which sub-paragraph specifies the aggregate rates of duty on exposed cinematograph film), there shall be substituted for paragraphs (*a*) to (*d*) the following paragraphs:— Variation of duties on exposed cinematograph film.

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| " (*a*) of a width not exceeding one inch ... | 1d. per linear foot. |
| (*b*) containing only a single sound track ... | 1d. per linear foot. |
| (*c*) shown to the satisfaction of the Commissioners to consist wholly of photographs (with or without sound track) which at the time of importation are means of communicating news ... ... | 1d. per linear foot. |
| (*d*) shown to the satisfaction of the Commissioners to be a duplicate of film on which customs duty has been paid at the rate of fivepence per linear foot and not wholly or partly refunded ... ... | 1d. per linear foot. |
| (*e*) other film ... ... ... ... ... | 5d. per linear foot. |

**2.** The following paragraphs shall be substituted for paragraphs 7 and 8 of the Third Schedule to the Finance Act, 1939, that is to say— Amendments to Finance Act, 1939, Sch. 3.

" **7.** Where two or more lengths of exposed cinematograph film are imported together and it is shown to the satisfaction of the Commissioners that they both or all represent the same objects and are intended

(a) S.R. & O. 1947 (No. 1690) I, p. 404.

to be used as a set, each complementary to the other or others, in the production of a coloured picture, and are not suitable to be used separately, they shall be charged as a set with the duty that would be chargeable if one length only were being imported.

Provided that where the said lengths are not equal, the duty chargeable shall be that which would be chargeable if the longer or longest only of the two or more lengths were being imported.

**8.**—Where in the case of any exposed cinematograph film security is given to the satisfaction of the Commissioners—

(*a*) that no duplicate will be made in the United Kingdom from the film or from any part thereof or from any duplicate of the film or of any part thereof except for the purpose of preparing not more than three copies of a version adapted for exhibition in the United Kingdom or for the purpose of replacing any copy so prepared which is shown to the satisfaction of the Commissioners to have been destroyed or otherwise disposed of in such manner that it cannot be further used for exhibition as aforesaid; and

(*b*) that the film and any duplicate of the film or of any part thereof and all copies of any version adapted for exhibition as aforesaid will be destroyed or otherwise disposed of to the satisfaction of the Commissioners within such period as they may require,

the duty of customs chargeable on the film shall be at the rate of one penny per linear foot."

**Transitional provisions.**

**3.**—(1) Nothing in this Order shall affect the treatment of any film on which duty has been paid or deposited before the coming into operation of this Order, and accordingly any order revoked by this Order shall continue to have effect in relation to the payment of duty on, and to the valuation of, any such film and as to any rebate or drawback allowable in respect thereof as if this Order had not been made.

(2) In paragraph (*d*) of sub-paragraph (iii) of the Table in paragraph 1 of the Third Schedule to the Finance Act, 1939, as amended by this Order, the reference to duty paid at the rate of fivepence per linear foot shall include a reference to duty paid by reference to the value of the film.

**Short title, revocations, interpretation and commencement.**

**4.**—(1) This Order may be cited as the Additional Import Duties (No. 1) Order, 1948.

(2) The following Orders are hereby revoked, that is to say, the Additional Import Duties (No. 2) Order, 1947(a), the Additional Import Duties (No. 3) Order, 1947(b), and the Additional Import Duties (No. 4) Order, 1947(c).

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(a) S.R. & O. 1947 (No. 1690) I, p. 404.
(b) S.R. & O. 1947 (No. 1694) I, p. 409.
(c) S.R. & O. 1947 (No. 2291) I, p. 410.

(3) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament. 52 & 53 Vict. c. 63.

(4) This Order shall come into operation on the third day of May, nineteen hundred and forty-eight.

Dated this 27th day of April, 1948.

*R. J. Taylor,*
*J. W. Snow,*
Two of the Lords Commissioners of His Majesty's Treasury.

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EXPLANATORY NOTE

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

This Order revokes the ad valorem duty imposed on certain imported cinematograph films by the Additional Import Duties (No. 2) Order, 1947, and restores the rates of duties previously in force.

Article 1 re-imposes the rates of duties originally imposed by the Third Schedule to the Finance Act, 1939.

Article 2 continues a minor change made by the No. 2 Order, 1947, in paragraph 7 of the Third Schedule to the Act of 1939 (which relates to coloured pictures), and also amends paragraph 8 of that Schedule so as to permit three copies, instead of only a single copy, of a version adapted for exhibition in this country to be made from a film imported at the lower rate of duty under that paragraph.

Article 3 contains transitional provisions with respect to films on which duty was paid or deposited before the coming into operation of this Order.

Paragraph (2) of Article 4 revokes the three Orders made in 1947, that is to say, the No. 2 Order, which imposed the ad valorem duty, the No. 3 Order, which made a minor amendment to the No. 2 Order, and the No. 4 Order, which excluded films with English dialogue from the benefit of the lower rate of duty provided for in the above mentioned paragraph 8.

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# The Additional Import Duties (No. 2) Order, 1948

## 1948 No. 1812

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| *Made* - - - - - - - | 31*st July*, 1948 |
| *Laid before the House of Commons* | 3*rd August*, 1948 |
| *Coming into Operation* - - - | 9*th August*, 1948 |

Whereas the Treasury have consulted with the appropriate department and are of opinion that it is expedient that this Order should have effect: