(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.

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.

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

1948 No. 1812

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:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by section three and subsection (5) of section nineteen of the Import Duties Act, 1932, and section one of the Import Duties (Emergency Provisions) Act, 1939, 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. 97.

Reduction of duty on motor bicycles and tricycles.

1. The additional duty of customs chargeable on motor-bicycles and motor-tricycles under Article two of the Import Duties (General) Order, 1935(**a**), shall be charged at such rate as with the rate of the general ad valorem duty will amount to twenty-two and one half per cent., and, accordingly, for sub-paragraph (i) of paragraph (2) of Group XVII of the Schedule to that Order (which paragraph was inserted in that Schedule by the Additional Import Duties (No. 2) Order, 1945(**b**)), there shall be substituted the sub-paragraph set out in the Schedule to this Order.

Short title, interpretation and commencement.

2.—(1) This Order may be cited as the Additional Import Duties (No. 2) Order, 1948.

(2) This Order shall be construed as one with the Import Duties (General) Order, 1935, as amended by any enactment.

52 & 53 Vict. c. 63.

(3) The Interpretation Act, 1889, 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 9th day of August, 1948.

Dated this 31st day of July, 1948.

C. James Simmons,
Joseph Henderson,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

(2) (i) Motor-cars (including motor-bicycles and motor-tricycles, but not including track-laying tractors):—	
(*a*) Not comprised in the following provisions of this sub-paragraph	33⅓ per cent.
(*b*) Agricultural tractors	15 per cent.
(*c*) Motor-bicycles and motor-tricycles	22½ per cent.

EXPLANATORY NOTE

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

This Order reduces the full rate of customs duty on motor bicycles and motor tricycles from 33⅓ per cent. to 22½ per cent. in accordance with the Agreement on Tariffs and Trade concluded at Geneva in 1947.

(**a**) S.R. & O. 1935 (No. 1245), p. 317.
(**b**) S.R. & O. 1945 (No. 696), p. 171.