The Additional Import Duties (No. 2) Order, 1951.

1951 No. 1175

Made - - - -	*29th June*, 1951
Laid before the House of Commons - - -	*2nd July*, 1951
Coming into Operation	*1st September*, 1951

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(**a**), and of all other powers enabling them in that behalf, having consulted with the appropriate department hereby make the following Order:—

1. This Order shall be construed as one with the Import Duties (Consolidation) Order, 1949(**b**), and in the following provisions of this Order—

(*a*) the expression " the principal Order " means the said Order of 1949 as amended by subsequent Orders; and

(*b*) the expression " the Table of Duties " means the Table of Duties set out in the Second Schedule to the principal Order.

2.—(1) No additional duty shall by virtue of the principal Order be charged on goods of any class or description specified in the First Annex to this Order.

(2) Accordingly the principal Order shall have effect subject to the amendments provided for by Part I of the Schedule to this Order.

3.—(1) There shall not by virtue of the principal Order be charged on goods of any class or description specified in the Second Annex to this Order additional duty of an amount greater than that now chargeable on goods of that class or description by virtue of the entry in the Table of Duties which is specified in relation to that class or description in the first column of that Annex.

(2) Accordingly the principal Order shall have effect subject to the amendments provided for by Part II of the Schedule to this Order.

4. With a view to securing that additional duty shall not by virtue of the principal Order be charged on goods of any class or description specified in the Third Annex to this Order at a rate which with the rate of the general ad valorem duty will exceed the reduced rate specified in relation to that class or description in the second column of that Annex, and of making minor adjustments connected with the reduction of the rate of duty on goods of certain of those classes or descriptions, the principal Order shall have effect subject to the amendments provided for by Part III of the Schedule to this Order.

5. This Order may be cited as the Additional Import Duties (No. 2) Order, 1951.

6. This Order shall come into operation on the 1st day of September, nineteen hundred and fifty-one.

Dated this 29th day of June, 1951.

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

(a) 22 & 23 Geo. 5. c. 8. (b) S.I. 1949 (No. 2355) I, p. 1298.

FIRST ANNEX

GOODS NOT CHARGEABLE WITH ADDITIONAL DUTY

PART I

Goods added to Second Annex to principal Order

1. Magnesite refractory bricks, blocks and tiles.

2. Asphalt mastic.

3. Hasps of base metal.

4. Electric motor and generator casings and unwound rotors and stators.

5. Hats, caps, bonnets, hoods, hat shapes, brims, crowns and similar articles, wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner.

6. Paper coated with natural or artificial abrasive grains, in rectangular sheets or strips.

7. Sanitary napkins of cellulose wadding.

8. Push buttons, being press fasteners of the dome type of not less than three parts to a set.

9. Stationery, the following—white chalks, white crayons, white pastels, pencil leads.

10. Tiles of agglomerated cork, not exceeding $\frac{3}{8}$ inch in thickness and of which neither the length nor the width exceeds 13 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured.

11. Parts of organs (other than electric amplifiers and loud speakers and parts thereof, and other than reeds), but not including parts of mouth organs.

PART II

Goods omitted from Table of Duties

12. Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide.

13. Grinding wheels of a diameter of not less than 54 inches and made wholly or mainly of agglomerated natural stone.

14. Calcium carbonate, precipitated.

15. Carbon blacks (other than from natural gas) except acetylene blacks.

SECOND ANNEX

GOODS ON WHICH ADDITIONAL DUTY IS SUBJECT TO A SPECIFIED MAXIMUM

Reference in Table of Duties	*Class or description of goods*
Group VII (2) ...	Aluminium foil (whether or not embossed, in rectangles, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness not exceeding ·006 of an inch excluding any backing.
Group VIII (1) (i) (*c*) ...	Secateurs made wholly or partly of iron or steel, and parts and blanks therefor.
Group X (1)	(*a*) Piston rings of a diameter of 5 inches or over when compressed. (*b*) Parts of taximeters.
Group X (2) (iv) ...	Parts of cream separators, of milking machines, of churns for butter making and of combined churns and butter workers.
Group X (12) (i) ...	Machinery belting (including conveyor and elevator bands) of leather, other than machinery belting over $\frac{1}{8}$ inch thick and not more than 24 inches wide and of a value not less than £30 per cwt.

THIRD ANNEX

GOODS ON WHICH ADDITIONAL DUTY IS REDUCED

Class or description of goods	*Reduced rate of duty*
1. Pottery and other shaped and fired clay products, the following:—	
(1) Sinks, wash basins, bidets, water-closet pans, urinals, baths and like sanitary fittings.	25 per cent.
(2) Fireproof non-vitrified earthenware cooking utensils	27½ per cent.
2. Iron and steel (including alloy steel) and manufactures thereof (but not including goods comprised in the Table of Duties elsewhere than in Group V (3)), the following:—	20 per cent.
Bars and rods of all kinds of a value exceeding £70 per ton, other than bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal.	
3. Iron and steel products, the following—horse-shoe nails.	20 per cent.
4. Articles manufactured wholly of aluminium or of alloys containing more than 50 per cent. by weight of aluminium, the following—Sheets, strip, plates, discs and circles, if plain and exceeding ·006 of an inch in thickness and not plated, coated, drilled or punched; bars (other than notch bars), rods, wire, tubes, angles, shapes and sections, not plated, coated, drilled or punched.	12½ per cent.
5. Cutlery, the following—safety razor blades and blanks therefor, other than blanks not ground.	20 per cent. plus 1s. 6d. per gross.
6. Cutlery, the following—hair clippers not electrically operated, and parts and blanks therefor of base metal, as follows:—	
(1) Hair clippers	8d. per clipper or 17½ per cent., whichever is the greater.
(2) Cutting plates	3d. per plate or 17½ per cent., whichever is the greater.
(3) Levers and lever blanks	1d. per lever or lever blank or 17½ per cent., whichever is the greater.
(4) Parts and blanks of hair clippers, other than cutting plates, levers and lever blanks.	17½ per cent.
7. Dental instruments and appliances, the following—amalgam instruments, burnishers, carvers, elevators, excavators, files, forceps, plastic filling instruments, pluggers, probes and explorers, pyorrhoea instruments, scalers and prophylactic instruments, stoppers and trimmers.	15 per cent.
8. Pliers, pincers and nippers, of a value not exceeding 12s. per dozen, excluding medical, surgical, dental, veterinary and dissecting instruments and nail nippers and nail clippers.	25 per cent.
9. Hand sewing needles (including darning needles) and bodkins.	1s. per 1,000 or part of a 1,000, or 15 per cent., whichever is the greater.

Class or description of goods	*Reduced rate of duty*
10. Electrical goods, the following—porcelain insulators of a weight exceeding 2 lb.	15 per cent.
11. Parts of accumulators (electric storage batteries) not being motor vehicle accumulators, the following—perforated separators.	15 per cent.
12. Articles made wholly of agate or wholly of natural or synthetic sapphire or ruby, of a kind used in machinery, but not including bearings, parts of clocks or watches, or parts of optical or scientific instruments.	15 per cent.
13. Electrical machinery parts, the following—carbon brushes fitted with metal terminals or metal connectors.	15 per cent.
14. Machine tools for working wood (not including tools adapted for working in the hand) the following— (1) branding machines; (2) corrugated fastener driving machines; (3) peeling machines; (4) splitting machines; (5) slicing machines; (6) cooperage machines, the following— (*a*) stave hollowing and backing machines; (*b*) stave bending machines; (*c*) stave jointing machines; (*d*) head rounding and bevelling machines; (*e*) crozing machines, chiming and crozing machines, and chiming, crozing and howelling machines; (*f*) shive making and working machines.	15 per cent.
15. Packing and labelling machines, the following— (1) machines for filling containers, being machines incorporating devices which automatically control the quantity of material to be inserted into each container, but not including machines constructed for performing operations additional to filling and control of quantity. (2) tube filling machines, being machines for filling and closing collapsible metal containers.	15 per cent.
16. Bakery machinery, the following—dough dividing machines, dough handing-up machines, dough moulding machines and combinations of any of the above machines.	17½ per cent.
17. Cinematograph appliances, the following—re-winds not constructed for attachment to cinematograph projectors.	15 per cent.
18. Agricultural machinery, the following—root topping machines, root lifters and root harvesters.	12½ per cent.
19. Softwood boxboards, dovetailed, mortised or tenoned at the ends, imported in sets.	12½ per cent.
20. Chairs wholly of birchwood, whether or not assembled, but not stained, polished, painted or otherwise treated, other than chairs containing plywood or bentwood.	17½ per cent.
21. Titanium dioxide	15 per cent.
22. Paints, painters' enamels, lacquers and varnishes (other than varnishes not containing pigments), but not including pearl essence or paste paints.	17½ per cent.

Class or description of goods	*Reduced rate of duty*
23. Iron or steel products, the following—wheels, and sets of wheels consisting of two wheels and an axle, being parts of wagons for use on railways not exceeding 3 feet in gauge.	25 per cent.
24. Leaf springs and leaves therefor, being component parts of motor vehicles.	20 per cent.
25. Parts and accessories of cycles (other than motor cycles)—	
(1) Electric dynamo lighting sets, comprising dynamo and head lamp, with or without clips and wiring, and with or without rear lamp.	2s. 6d. per set or 30 per cent., whichever is the greater.
(2) Dynamos for lighting sets, with or without clips and wiring; and cases (or bodies) thereof, whether complete or not.	2s. 0d. each or 30 per cent., whichever is the greater.
(3) Electric lamps adapted for use on cycles; and cases (or bodies) thereof, whether complete or not.	6d. each or 30 per cent., whichever is the greater.
26. Track-laying tractors (not including track-laying tractors of a type suitable for hauling or pushing implements, or machines specially adapted for other purposes, in which the track is ancillary).	15 per cent.
27. Jewellery containing platinum or gold (other than rolled gold or gilt metal) whether or not mounted or set.	25 per cent.
28. Goldsmiths' and silversmiths' wares of precious metal or rolled precious metal, of a kind suitable for personal use and normally carried in the pocket, in the handbag or on the person, except pens, pencils, folding knives and watches.	25 per cent.
29. Goldsmiths' and silversmiths' wares (not including articles of glass or pottery or articles of base metal, whether plated or not), the following—knives, spoons, forks and similar tableware; folding knives.	25 per cent.
30. Articles made wholly or partly of ivory, tortoiseshell or mother of pearl, the following—knives, spoons, forks and similar tableware; folding knives.	25 per cent.
31. Stationery, the following—hand-operated daters and numberers with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures.	12½ per cent.
32. Parts and fittings for umbrellas and sunshades, the following—umbrella wire, in fluted or U-section form, whether or not hardened, tempered or annealed, cut into lengths not exceeding 36 inches, but not further manufactured.	15 per cent.
33. Unexposed sensitised photographic paper, cloth, plates and film (other than cinematograph film), spools therefor and parts of such spools.	24 per cent.
34. Holders for smoking cigars and cigarettes	12½ per cent.
35. Musical instruments (other than instruments the value of which does not exceed 2s. 6d.) and accessories and component parts of musical instruments, the following—	
(1) Gramophone records for reproducing music	15 per cent.
(2) Gramophone needles	25 per cent.
(3) Concertinas and accordions	25 per cent.
(4) Mouth organs	25 per cent.
(5) Reeds for musical instruments	20 per cent.

SCHEDULE

AMENDMENTS OF TABLE OF DUTIES AND OF ANNEXES TO PRINCIPAL ORDER

PART I

AMENDMENTS RELATING TO GOODS NOT CHARGEABLE WITH ADDITIONAL DUTY

1.—(1) The principal Order shall have effect as if Part I of the First Annex to this Order formed part of the Second Annex to that Order, and as if in the Table of Duties there were made in entries relating to goods comprised in the said Part I the amendments specified in the following sub-paragraphs.

(2) In Group X, sub-paragraph (i) of paragraph (8) shall be omitted, and at the end of the List of Exceptions in paragraph (1) there shall be added as a new paragraph (*j*) of that List the following paragraph:—

" (*j*) Electric motor and generator casings and unwound rotors and stators."

(3) In sub-paragraph (i) of paragraph (10) of Group XVIII, the words " push buttons " shall be omitted.

(4) In sub-paragraph (vii) of paragraph (14) of Group XVIII, there shall be substituted for the words in the first column the words " **Chalks, crayons and pastels,** of colours other than white ".

(5) In paragraph (17) of Group XVIII, in the first column, for the words from " (except stoppers " onwards there shall be substituted the words " but not including articles comprised in the List of Exceptions set out at the end of this paragraph.", and at the end of the paragraph there shall be added the following list:—

" *The List of Exceptions above referred to:—*

(*a*) Stoppers.

(*b*) Cork discs not exceeding in diameter $1\frac{3}{16}$ inch nor in thickness $\frac{3}{16}$ inch, other than compressed, granulated or composition cork discs.

(*c*) Tiles of agglomerated cork, not exceeding $\frac{3}{8}$ inch in thickness and of which neither the length nor the width exceeds 13 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured."

2.—(1) In the Table of Duties there shall be made in entries relating to goods comprised in Part II of the First Annex to this Order the amendments specified in the following sub-paragraphs.

(2) In Group X, sub-paragraph (x) of paragraph (8) shall be omitted, and at the end of the List of Exceptions in paragraph (1) there shall be added as new paragraphs (*k*) and (*l*) of that List the following paragraphs:—

" (*k*) Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide.

(*l*) Grinding wheels of a diameter of not less than 54 inches and made wholly or mainly of agglomerated natural stone."

(3) In sub-paragraph (iii) of paragraph (3) of Group XIV, in the first column, for the words " and carbon black from natural gas " there shall be substituted the words " calcium carbonate (precipitated) and carbon blacks not being acetylene blacks."

PART II

AMENDMENTS RELATING TO GOODS SUBJECT TO A SPECIFIED MAXIMUM.

3. In Group VII of the Table of Duties, paragraph (4) shall be re-numbered as sub-paragraph (i) of paragraph (4), and at the end of the paragraph there shall be added as a new sub-paragraph (ii) the following sub-paragraph (the rate of duty being inserted in the second column):—

" (ii) **Aluminium foil** (whether or not embossed, in rectangles, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness not exceeding ·006 of an inch excluding any backing.	20 per cent."

4. In head (*c*) of sub-paragraph (i) of paragraph (1) of Group VIII of the Table of Duties, the words " 20 per cent." shall be inserted in the second column and omitted in the third.

5. In the Third Annex to the principal Order, in the entry relating to Group X (1) of the Table of Duties, after paragraph (*d*) there shall be inserted as a new paragraph (*e*) the following paragraph:—

" (*e*) Piston rings of a diameter of 5 inches or over when compressed."

6. In paragraph (2) of Group X of the Table of Duties, in sub-paragraph (i) the words " and parts thereof " shall be omitted, and for sub-paragraph (iv) there shall be substituted the following sub-paragraph:—

" (iv) **Parts**—		
(*a*) of the machines comprised in sub-paragraph (ii) above, except mowers, and of cream separators.	15 per cent.	————
(*b*) of other machines, being machines comprised in this paragraph.	————	15 per cent."

7. In sub-paragraph (i) of paragraph (12) of Group X of the Table of Duties, the words " 15 per cent." shall be omitted, and at the end of the sub-paragraph there shall be added as new heads (*a*) and (*b*) the following:—

" (*a*) of leather	15 per cent.	————
(*b*) other	————	15 per cent.";

and in the List of Exceptions set out at the end of paragraph (1) of Group XV of the Table of Duties, there shall be omitted in paragraph (*d*) the words from " of leather " onwards.

8. At the end of paragraph (2) of Group XVII of the Table of Duties, there shall be added as a new sub-paragraph (iii) (the rate of duty being inserted in the second column) the following sub-paragraph:—

" (iii) **Parts of taximeters** ... ... 20 per cent."

Part III

Amendments Relating to Reductions of Duty

9. In the Table of Duties, the rate shown (whether in the second or the third column) in any entry specified in the following list shall be omitted, and instead there shall be inserted in that entry, in the second column of the Table, the rate shown in the list.

The list above referred to

Group IV (1) (iii): 27½ per cent.

Group VII (4) (i) (as renumbered by paragraph 3 of this Schedule): 12½ per cent.

Group VIII (1) (iii) (*a*): 20 per cent. plus 1s. 6d. per gross.

Group VIII (4) (iv) (*a*): 25 per cent.

Group VIII (4) (vi): 1s. per 1,000 or part of a 1,000, or 15 per cent., whichever is the greater.

Group XI (10): 12½ per cent.

Group XVII (3) (ii) (*a*): 2s. 6d. per set or 30 per cent., whichever is the greater.

Group XVII (3) (ii) (*b*): 2s. each or 30 per cent., whichever is the greater.

Group XVII (3) (ii) (*c*): 6d. each or 30 per cent., whichever is the greater.

Group XVIII (20) (i): 24 per cent.

Group XVIII (26) (i) (*b*): 15 per cent.

10. In sub-paragraph (ii) of paragraph (1) of Group IV of the Table of Duties, head (*b*) shall be renumbered as head (*c*), and immediately before that head there shall be inserted as a new head (*b*) (the rate of duty being inserted in the second column) the following:—

" (*b*) **sinks, wash basins,** bidets, water closet pans, urinals, baths and **like sanitary fittings.**	25 per cent."

11.—(1) Group V of the Table of Duties shall be amended in accordance with the two next following sub-paragraphs.

(2) In sub-paragraph (iv) of paragraph (3), there shall be omitted in head (*c*) the words " and does not exceed £70 per ton " and the whole of head (*d*).

(3) In paragraph (5), sub-paragraph (viii) shall be renumbered as head (*a*) of sub-paragraph (viii); at the end of the sub-paragraph there shall be inserted as a new head (*b*) (the rate of duty being inserted in the second column) the following:—

" (*b*) **Horse shoe nails** ... ... 20 per cent.";

and in sub-paragraph (xiii) after the word " spikes " there shall be inserted the words " but not horse shoe nails."

(4) In the Third Annex to the principal Order, the reference to Group V (3) (iv) (*c*) of the Table of Duties shall be taken as referring to it as amended by sub-paragraph (2) of this paragraph.

12.—(1) Group VIII of the Table of Duties shall be amended in accordance with the following sub-paragraphs.

(2) In sub-paragraph (iv) of paragraph (1) after the words " Hair Clippers," where they first occur, there shall be inserted the words " not electrically operated "; and in heads (*a*), (*b*), (*c*) and (*d*) the rates shown in the third column shall be omitted, and instead there shall be inserted in the second column—

(*a*) in head (*a*), the words " 8d. per clipper or 17½ per cent., whichever is the greater ";

(*b*) in head (*b*), the words " 3d. per plate or 17½ per cent., whichever is the greater ";

(*c*) in head (*c*), the words " 1d. per lever or lever blank or 17½ per cent., whichever is the greater ";

(*d*) in head (*d*), the words " 17½ per cent."

(3) For sub-paragraph (i) of paragraph (2) there shall be substituted the following sub-paragraph (the rates of duty being inserted in the second column):—

" (i) **Dental instruments and appliances**—

(*a*) the following:— 15 per cent.

Amalgam instruments;
Burnishers;
Carvers;
Elevators;
Excavators;
Files;
Forceps;
Plastic filling instruments;
Pluggers;
Probes and explorers;
Pyorrhoea instruments;
Scalers and prophylactic instruments;
Stoppers;
Trimmers.

(*b*) the following:— 20 per cent."

Brushes, bristle, mounted on mandrel;
Burs;
Engines, electric, dental;
Gags, mouth;
Mirrors, mouth, not optically worked;
Spittoons;
Spotlights, electric, complete with attachment for fitting to pedestals or units (but not including focusing spotlights).

13.—(1) Group IX of the Table of Duties shall be amended in accordance with the following sub-paragraphs.

(2) In paragraph (2), the words " accumulators (electric storage batteries) or " in sub-paragraph (ii) shall be omitted; that sub-paragraph shall be renumbered as sub-paragraph (iii); and immediately before that sub-paragraph there shall be inserted as a new sub-paragraph (ii) the following sub-paragraph:—

" (ii) **Parts of and accessories to accumulators** (electric storage batteries):—		
(*a*) Perforated separators, being parts of accumulators comprised in sub-paragraph (i) above.	15 per cent.	———
(*b*) Other parts and accessories	———	20 per cent."

(3) At the end of the Group, there shall be added as a new paragraph (4) (the rate of duty being inserted in the second column) the following paragraph:—

" (4) **Porcelain insulators,** whether or not incorporating metal fittings, of a weight exceeding 2 lb.	15 per cent."

14.—(1) Group X of the Table of Duties shall be amended in accordance with the six next following sub-paragraphs.

(2) In sub-paragraph (i) of paragraph (2), the rate shown in the third column shall be omitted, and at the end of the sub-paragraph there shall be added as new heads (*a*) and (*b*) the following:—

" (*a*) **Root topping** machines, **root lifters** and **root harvesters.**	12½ per cent.	———
(*b*) Other	———	15 per cent."

(3) At the end of paragraph (4) there shall be added as a new sub-paragraph (x) (the rate of duty being inserted in the second column) the following sub-paragraph:—

" (x) **Bakery machinery,** the following:—	17½ per cent."
Dough dividing machines, dough handing-up machines, dough moulding machines, combinations of any of the above machines.	

(4) At the end of sub-paragraph (x) of paragraph (5), there shall be added in the first column the words:—

" Machines for filling containers, being machines incorporating devices which automatically control the quantity of material to be inserted into each container, but not including machines constructed for performing operations additional to filling and control of quantity.

Tube filling machines, being machines for filling and closing collapsible metal containers."

(5) At the end of paragraph (5), there shall be added as a new sub-paragraph (xi) (the rate of duty being inserted in the second column) the following sub-paragraph:—

" (xi) **Machine tools for working wood** (not including tools adapted for working in the hand) the following:—	15 per cent."
Branding machines,	
Corrugated fastener driving machines,	
Peeling machines,	
Splitting machines,	
Slicing machines,	
Cooperage machines, the following—	
stave hollowing and backing machines, stave bending machines, stave jointing machines, head rounding and bevelling machines, crozing machines, chiming and crozing machines, chiming, crozing and howelling machines and shive making and working machines.	

(6) In paragraph (8), in place of the sub-paragraph (i) omitted under Part I of this Schedule there shall be inserted as a new sub-paragraph (i) (the rate of duty being inserted in the second column) the following sub-paragraph:—

" (i) **Electrical machinery parts,** the following:—	15 per cent."
Carbon brushes fitted with metal terminals or metal connectors.	

(7) At the end of Group X, there shall be added as new paragraphs (13) and (14) (the rates of duty being inserted in the second column) the following paragraphs:—

" (13) **Articles** made wholly of **agate** or wholly of natural or synthetic **sapphire** or **ruby**, of a kind used in machinery, but not including bearings, parts of clocks or watches, or parts of optical or scientific instruments.	15 per cent.
(14) **Cinematograph appliances**, the following:— **Re-winds** not constructed for attachment to cinematograph projectors.	15 per cent."

(8) In the Third Annex to the principal Order, in the entry relating to Group X (1) of the Table of Duties, the paragraph (*e*) relating to cinematograph appliances shall be omitted.

15. After paragraph (12) of Group XI of the Table of Duties, there shall be added as a new paragraph (13) (the rate of duty being inserted in the second column) the following paragraph:—

" (13) **Chairs wholly of birchwood**, whether or not assembled, but not stained, polished, painted or otherwise treated, other than chairs containing plywood or bentwood.	17½ per cent."

16.—(1) Group XIV of the Table of Duties shall be amended in accordance with the following sub-paragraphs.

(2) At the end of paragraph (1), there shall be added as a new sub-paragraph (xxii) (the rate of duty being inserted in the second column) the following sub-paragraph:—

" (xxii) **Titanium dioxide** ... ... 15 per cent."

(3) In sub-paragraph (i) of paragraph (3), for head (*b*) there shall be substituted as new heads (*b*) and (*c*), the following:—

" (*b*) **Paste paints, pearl essence** ... ... ——— 20 per cent.
(*c*) Other ... ... 17½ per cent. ———"

17.—(1) Group XVII of the Table of Duties shall be amended in accordance with the three next following sub-paragraphs.

(2) For sub-paragraph (i) of paragraph (1) there shall be substituted as a new sub-paragraph (i) (the rates of duty being inserted in the second column) the following sub-paragraph:—

" (i) **Iron or steel products**, the following:—	
(*a*) **Wagons** for use on railways not exceeding three feet in gauge, and parts thereof not comprised elsewhere in this paragraph.	33⅓ per cent.
(*b*) **Wheels**, and sets of wheels consisting of two wheels and an axle, being parts of such wagons.	25 per cent."

(3) In sub-paragraph (ii) of paragraph (2), head (*d*) shall be re-numbered as head (*e*), and immediately before that head there shall be inserted as a new head (*d*) (the rate of duty being inserted in the second column) the following:—

" (*d*) **Leaf springs** and leaves therefor ... ... 20 per cent."

(4) In paragraph (4), sub-paragraph (iii) shall be re-numbered as sub-paragraph (iv,) and for sub-paragraph (ii) there shall be substituted as new sub-paragraphs (ii) and (iii) the following sub-paragraphs:—

" (ii) **Track-laying tractors** of a type suitable for hauling or pushing implements, being machines **specially adapted** for other purposes, in which the track is ancillary.	——— 33⅓ per cent.
(iii) **Other track-laying tractors**	15 per cent. ———"

(5) In the Third Annex to the principal Order, for the reference in the first column to Group XVII (4) (iii) there shall be substituted a reference to Group XVII (4) (iv).

18.—(1) Group XVIII of the Table of Duties shall be amended in accordance with the following sub-paragraphs.

(2) In paragraph (7), in sub-paragraph (i) heads (*a*) and (*b*) shall be omitted and the words " 25 per cent." shall be inserted in the second column; and in sub-paragraph (ii)

the words " 30 per cent." shall be omitted in the third column and at the end of the sub-paragraph there shall be added as new heads (*a*) and (*b*) the following:—

" (*a*) Knives, spoons, forks and similar tableware; folding knives; other articles of a kind suitable for personal use and normally carried in the pocket, in the handbag or on the person, except pens, pencils and watches.	25 per cent.	———
(*b*) Other kinds	———	30 per cent."

(3) For paragraph (8) there shall be substituted as a new paragraph (8) the following paragraph:—

" (8) Articles (other than articles comprised in the next following paragraph and weighing machines, scales and balances) made wholly or partly of **ivory, tortoise-shell, mother of pearl, amber or coral,** or made wholly or partly of **jade, onyx, lapis lazuli** or other similar stones:—		
(i) Goldsmiths' and silversmiths' wares of precious metal or rolled precious metal, of a kind suitable for personal use and normally carried in the pocket, in the handbag or on the person, but not including pens, pencils, folding knives or watches.	25 per cent.	———
(ii) Other	———	30 per cent."

(4) At the end of paragraph (9), there shall be added as a new sub-paragraph (iv) (the rate of duty being inserted in the second column) the following sub-paragraph:—

" (iv) Articles made wholly or partly of **ivory, tortoise-shell, or mother of pearl,** the following:— **Knives, spoons, forks** and similar tableware, and **folding knives.**	25 per cent."

(5) At the end of paragraph (14), there shall be added as a new sub-paragraph (x) (the rate of duty being inserted in the second column) the following sub-paragraph:

" (x) Hand-operated **daters and numberers** with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures.	12½ per cent.

(6) In sub-paragraph (iii) of paragraph (19), head (*c*) shall be re-numbered as head (*d*), and immediately before that head there shall be inserted as a new head (*c*) (the rate of duty being inserted in the second column) the following:—

" (*c*) **Umbrella wire,** in fluted or U-section form, whether or not hardened, tempered or annealed, cut into lengths not exceeding 36 inches, but not further manufactured.	15 per cent."

(7) For paragraph (21), there shall be substituted as a new paragraph (21) (the rates of duty being inserted in the second column) the following paragraph:—

" (21) **Smokers' requisites** and parts thereof, the following:—	
(i) **Pipes** for smoking tobacco, etc.	20 per cent.
(ii) **Holders** for smoking cigars and cigarettes	12½ per cent.
(iii) Parts of the above articles	20 per cent."

(8) In sub-paragraph (i) of paragraph (26), head (*f*) shall be re-numbered as head (*h*), and immediately before that head there shall be inserted as new heads (*f*) and (*g*) (the rates of duty being inserted in the second column) the following:—

" (*f*) **Concertinas and accordions**	25 per cent.
(*g*) **Mouth organs**	25 per cent."

(9) In sub-paragraph (ii) of paragraph (26), head (*b*) shall be re-numbered as head (*d*), and immediately before that head there shall be inserted as new heads (*b*) and (*c*) (the rates of duty being inserted in the second column) the following:—

" (*b*) **Gramophone needles**	25 per cent.
(*c*) **Reeds**	20 per cent."

EXPLANATORY NOTE

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

In the agreement recently concluded at Torquay (the Torquay Protocol to the General Agreement on Tariffs and Trade) the United Kingdom undertook, in return for similar concessions from other countries, to make a number of reductions and " bindings " of rates of customs duty chargeable on imported goods.

This Order accordingly reduces rates of " additional " duty (i.e. duty additional to the general ad valorem duty of 10 per cent.), and binds existing rates of duty, chargeable under the Import Duties Act, 1932, on goods included in the United Kingdom Schedule to the Torquay agreement.

The First Annex sets out the goods for which the rate of duty is being reduced to, or bound at, 10 per cent. ; it does not include goods for which the rate is already 10 per cent. and which could never be chargeable at any higher rate under any additional duty heading, for which no change in the law is required.

The Second Annex sets out the goods for which the existing rate of additional duty was bound at Torquay ; here again, goods which could never fall within any other heading carrying a higher rate of duty are not included.

The Third Annex sets out the goods for which the rate of additional duty is being reduced, and shows the reduced rates which will in future apply.

In the Schedule, there are made the amendments to the Import Duties (Consolidation) Order, 1949, which are required to give effect to the reductions and bindings of rates of duty, including consequential amendments.

The Additional Import Duties (No. 3) Order, 1951

1951 No. 1176

Made - - - -	*29th June,* 1951
Laid before the House of Commons - -	*2nd July,* 1951
Coming into Operation	*1st September,* 1951

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(**a**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**b**), and of all other powers enabling them in that behalf, having consulted with the appropriate department hereby make the following Order:—

1.—(1) Additional duty shall not by virtue of the principal Order be charged on goods of any class or description falling within sub-paragraph (i) of the paragraph set out in Part I of the Schedule to this Order at a rate

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(**a**) 22 & 23 Geo. 5. c. 8. (**b**) 2 & 3 Geo. 6. c. 8.