The Additional Import Duties (No. 3) Order, 1948

1948 No. 2044

Made - - - - - - -	10*th September*, 1948
Laid before the House of Commons	10*th September*, 1948
Coming into Operation - - -	16*th September*, 1948

Whereas, having regard to the Agreement on Tariffs and Trade concluded at Geneva in the year nineteen hundred and forty-seven, the Board of Trade have recommended, and the Treasury are of opinion that it is expedient, that such direction should be given as is set out in Article 1 of this Order:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by section fourteen of the Finance Act, 1933, and by section nineteen of the Import Duties Act, 1932, and of all other powers enabling them in that behalf, hereby make the following Order:— 23 & 24 Geo. 5. c. 19. 22 & 23 Geo. 5. c. 8.

1. The additional duty of customs chargeable under Part I of the Import Duties Act, 1932, on the importation of tissues, not shaped, consisting wholly of a combination of— Reduction of duty.

(*a*) one or more of the following materials, that is to say, wool, cotton or flax; and

(*b*) silk, artificial silk, or both silk and artificial silk,

shall be charged at such reduced rate as, with the rate of the general ad valorem duty chargeable under the said Part I, will amount to seventeen and one half per cent. of the value of the tissues.

2. The Schedule to the Import Duties (General) Order, 1935(a), as amended by any subsequent Order shall be further amended as follows, that is to say, in sub-paragraph (i) (*b*) of paragraph (1) of Group XII after the word " materials " there shall be inserted the words " or consisting wholly of a combination of one or more of these materials and silk, artificial silk or both silk and artificial silk ". Consequential amendments.

3.—(1) This Order may be cited as the Additional Import Duties (No. 3) Order, 1948. Short title, interpretation and commencement.

(2) 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.

(3) This Order shall come into operation on the 16th day of September, 1948.

Dated this 10th day of September, 1948.

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

(a) S.R. & O. 1935 (No. 1245) p. 317.

EXPLANATORY NOTE

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

Since the 1947 Geneva Agreement, a separate heading in the schedule of duties under the Import Duties Act, 1932, has fixed at 17½ per cent. ad valorem the rate of duty on certain unshaped tissues made wholly of wool, cotton or flax, or of any combination of these three materials.

Similar tissues which contain in addition less than 10 per cent. by weight of silk or artificial silk are chargeable with silk duty at 17½ per cent. ad valorem plus an amount calculated by reference to the weight of silk or artificial silk present in them. But as such tissues also come within the scope of a duty of 20 per cent. under the Import Duties Act, which is leviable in so far as it exceeds the silk duty, a further charge, bringing the total rate of duty up to 20 per cent., may arise if the total silk duty chargeable in any case comes to less than this.

This Order secures that this further charge can no longer arise by adding these tissues containing silk or artificial silk to the separate Import Duties Act heading referred to at the beginning of this Note. This makes the rate of duty under the Import Duties Act 17½ per cent. and it will therefore in all cases be less than, and be swallowed up in, the silk duty.

The Additional Import Duties (No. 4) Order, 1948

1948 No. 2717

Made - - - -	*17th December,* 1948
Laid before the House of Commons	*17th December,* 1948
Coming into Operation	*24th December,* 1948

Whereas it appears to the Treasury, after consultation with the appropriate Department, to be expedient that the Import Duties (General) Order, 1935(**a**), should be amended in accordance with the provisions of Article 1 of this Order:

And whereas, having regard to the General Agreement on Tariffs and Trade concluded at Geneva in the year 1947, it appears to the Treasury, on the recommendation of the Board of Trade, to be expedient that the Import Duties (Geneva Agreement) Order, 1947(**b**), should be amended in accordance with the provisions of Article 2 of this Order:

(**a**) S.R. & O. 1935 (No. 1245) p. 317.
(**b**) S.R. & O. 1947 (No. 2711) I, p. 412.