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

---

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

which with the rate of the general ad valorem duty will exceed the rate shown in the second column of the said Part I for goods of that class or description.

(2) On the importation into the United Kingdom of goods of any such class or description, being goods chargeable with the general ad valorem duty, there shall be charged under and subject to the provisions of the principal Order an additional duty at a rate which with the rate of the general ad valorem duty will amount to the rate shown as aforesaid:

Provided that additional duty shall not be chargeable by virtue of this paragraph on any goods falling within a class or description for the time being specified in the Second Schedule to the principal Order, being a class or description for which a rate of duty is shown in the second column of that Schedule and in which a less amount of duty is chargeable on the goods under Part I of the Import Duties Act, 1932, as amended by subsequent enactments.

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

2.—(1) No additional duty shall by virtue of the principal Order be charged on goods of the following class or description, that is to say:—

Electrical cooking and heating apparatus (but not including accessories and component parts of motor vehicles nor high frequency electronic heating apparatus);

and accordingly the principal Order shall have effect as if that class or description were specified in the Second Annex thereto.

(2) In the Third Annex to the principal Order, in the entry relating to sub-paragraph (i) of paragraph (1) of Group XVIII of the Table of Duties (by virtue of which the additional duty on goods comprised in that entry is limited to the duty chargeable by virtue of the said sub-paragraph (i)), for the words "Sporting guns with one or more smooth-bore barrels" there shall be substituted the words "Sporting guns with two or more smooth-bore barrels".

3.—(1) This Order may be cited as the Additional Import Duties (No. 3) Order, 1951.

(2) In this Order the expression "the principal Order" means the Import Duties (Consolidation) Order, 1949(a), as amended by subsequent Orders, and this Order shall be construed as one with the principal Order.

(3) 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) S.I. 1949 (No. 2355) I p. 1298.

SCHEDULE

PART I

Class or description of goods	*Rate of duty*
(4) Women's handbags and pochettes, whether fitted or not, the following:—	
(i) Articles made wholly or mainly of composition leather, synthetic plastic material or paperboard—	
(*a*) without keylocks and not exceeding 12 inches in length or width exclusive of the handle.	1s. 6d. each or 15 per cent., whichever is the greater.
(*b*) other	2s. 3d. each or 20 per cent., whichever is the greater.
(ii) Articles made wholly or partly of leather or material resembling leather, but not including articles specified in sub-paragraph (i) above—	
(*a*) without keylocks and not exceeding 12 inches in length or width exclusive of the handle.	1s. 6d. each or 17½ per cent., whichever is the greater.
(*b*) other	2s. 3d. each or 22½ per cent. whichever is the greater.

PART II

1. In paragraph (3) of Group XV of the Second Schedule to the principal Order there shall be substituted, in the first column, for the words from " the following " onwards the words " except women's handbags and pochettes ", and for the words in the second column there shall be substituted the words " 22½ per cent. ".

2. Paragraphs (4) and (5) of the said Group XV shall be re-numbered as paragraphs (5) and (6), and immediately before the first of those paragraphs there shall be inserted as a new paragraph (4) (the rates of duty being inserted in the second column) the paragraph set out in Part I of this Schedule.

3. In Group XII of the said Second Schedule, in the List of Exceptions set out a the end of paragraph (2) for the reference to paragraph (5) of Group XV there shall be substituted a reference to paragraph (6) of Group XV.

EXPLANATORY NOTE

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

This Order provides, in accordance with the United Kingdom undertakings in the agreement recently concluded at Torquay, that certain women's handbags, wholly or mainly of composite leather, synthetic plastic material or paperboard, shall be charged with customs duty at the rates set out in paragraph (4) (i) in the Schedule to this Order.

In general, the new rates make a 2½ per cent. reduction in the ad valorem duty hitherto chargeable, but in a few cases the change may involve an increase in duty.

Paragraph (4) (ii) in the Schedule reproduces what is left of the existing Tariff item relating to women's handbags after the Torquay item has been excluded from it.

Article 2 corrects two minor errors in the Import Duties (Consolidation) Order, 1949.