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.

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, and subsection (3) of section fourteen of the Finance Act, 1933, and of all other powers enabling them in that behalf, hereby make the following Order :— 22 & 23 Geo. 5. c. 8. 23 & 24 Geo. 5. c. 19.

1. The Schedule to the Import Duties (General) Order, 1935, as amended by any subsequent Order, shall be further amended by omitting therefrom sub-paragraphs (xxi) to (xxiv) of paragraph (1) of Group XIV and paragraph (27) of Group XVIII. Amendment of Import Duties (General) Order, 1935.

2. The Import Duties (Geneva Agreement) Order, 1947, shall have effect and be deemed always to have had effect as if it were amended in the manner provided in the Schedule to this Order. Amendment of Import Duties (Geneva Agreement) Order, 1947.

3.—(1) This Order may be cited as the Additional Import Duties (No. 4) 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 24th day of December, 1948.

Dated this 17th day of December, 1948.

Joseph Henderson,
J. W. Snow,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

Amendment of Import Duties (Geneva Agreement) Order, 1947

In the Third Annex, in the second column, opposite the heading " Group VIII (2) ", for " mounted or mandrel " substitute " mounted on mandrel ", and opposite the heading " Group VIII (4) (iv) ", for " or veterinary " substitute " veterinary and "; in the fourth column, opposite the heading " Group VIII (5) (x) ", insert " 15 per cent."

In the first column of the Fourth Annex, for " Group VIII (6) (i) " substitute " Group VIII (6) (ii) ", and under Group XVII for " (2) " substitute " (2) (i) ".

In the Second Schedule, for sub-paragraph (2) of paragraph 4 substitute the following sub-paragraph :—

" (2) For the references to Group VIII (5), X (2) (i), X (2) (ii) (*b*), XIII (2) (ii), XV (3) (ii), XVIII (24) (iv) (*d*) and XVIII (25) substitute respectively references to Group VIII (6), X (8) (i), X (2) (ii), XIII (3) (ii), XV (5) (ii), XVIII (25) (iv) (*d*) and XVIII (26), and re-arrange accordingly ; "

EXPLANATORY NOTE

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

Article 1 of this Order removes from the Schedule of goods chargeable with additional duty under the Import Duties Act, 1932, a number of chemicals and certain cinematograph cameras and appliances which, by reason of the imposition of, or cessation of temporary exemption from, duty under the Safeguarding of Industries Act, 1921, are no longer subject to the provisions of the Import Duties Act, 1932.

Article 2 of the Order corrects minor typographical errors in the Import Duties (Geneva Agreement) Order, 1947.

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(3) IMPERIAL PREFERENCE

The Import Duties (Imperial Preference) Order, 1948

1948 No. 1813

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

Whereas the Board of Trade have recommended, and it appears to the Treasury, having regard to the Geneva Agreement on Tariffs and Trade, to be 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 nine of the Finance Act, 1948, and of all other powers enabling them in that behalf, hereby make the following Order:—

11 & 12 Geo. 6. c. 49.

Motor bicycles, tricycles and agricultural tractors. 1 & 2 Geo. 6. c. 46. 22 & 23 Geo. 5. c. 8.

1. Notwithstanding anything in section six of the Finance Act, 1938 (which requires certain Empire goods to be charged with duty at a preferential rate of two-thirds of the full rate) motor-bicycles, motor-tricycles and agricultural tractors (not being track-laying tractors) which are Empire goods within the meaning of that section shall respectively be charged with duty under Part I of the Import Duties Act, 1932, at the like rates as are for the time being chargeable on the like goods which are not Empire goods.

Short title, interpretation and commencement. 52 & 53 Vict. c. 63.

2.—(1) This Order may be cited as the Import Duties (Imperial Preference) Order, 1948.

(2) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament.

(3) 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.