SUPPLIED FOR THE PUBLIC SERVICE

# CHAPTER 8.

An Act to provide for charging duties of customs on beef and veal and on extracts and essences of beef or veal, and for purposes connected with the matter aforesaid. A.D. 1937.

[18th February 1937.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, with a view to affording assistance to the livestock industry in the United Kingdom, and to making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties of customs hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Customs duties on beef and veal.

**1.**—(1) Subject to the provisions of this Act, there shall be charged on the importation into the United Kingdom of goods of the classes and descriptions specified in the first column of the following table, not being

A.D. 1937. Empire products, duties of customs at the rates specified in the second column of that table :—

| *Class or description of goods.* | *Rate of duty.* |
|---|---|
| (*a*) Beef and veal not preserved in any airtight container (excluding offals and boned and boneless meat) :— | |
| Chilled - - - - - | the lb. $\frac{3}{4}d.$ |
| Other kinds - - - - | the lb. $\frac{3}{8}d.$ |
| (*b*) Boned and boneless beef and veal and edible offals of beef and veal, not being beef, veal or offals preserved in any airtight container, and excluding sweetbreads - - - - - | 20 per cent. of the value of the goods. |
| (*c*) Beef and veal preserved in any airtight container (including edible offals of beef and veal, but excluding sweetbreads) :— | |
| Tongues - - - - - | 20 per cent. of the value of the goods. |
| Other goods - - - - | 10 per cent. of the value of the goods. |
| (*d*) Extracts and essences wholly or in part derived from beef or veal - - | 10 per cent. of the value of the goods. |

(2) No duty shall be chargeable under this section in respect of any sausages or pastes.

(3) Any duty chargeable under this section on any goods shall be chargeable in addition to any other duty of customs for the time being chargeable thereon, whether under the Import Duties Act, 1932, or otherwise, and goods chargeable with duty under this section shall, for the purposes of the Import Duties Act, 1932, be deemed not to be goods chargeable with a duty of customs by or under an enactment other than that Act.

22 & 23 Geo. 5. c. 8.

(4) The provisions of Part I of the Schedule to this Act shall apply in relation to goods chargeable with duty under this section, and the enactments specified in Part II of that Schedule shall, in relation to such goods, have effect as if any reference in those enactments to duties chargeable under Part I of the Import Duties Act, 1932, included a reference to duties chargeable under this section.

(5) In this section the expression " Empire products " has the same meaning as in subsection (1) of section eight of the Finance Act, 1919, as amended by any subsequent enactment. 9 & 10 Geo. 5. c. 32.

(6) This section shall be deemed to have been in operation as from the sixteenth day of December, nineteen hundred and thirty-six :

Provided that (without prejudice to the power of the Treasury under section fourteen of the Finance Act, 1933, as amended by this Act) no duty shall be chargeable under this section on the importation, before the passing of this Act, of tongues (whether preserved in airtight containers or not) or of jellied veal preserved in any airtight container. 23 & 24 Geo. 5. c. 19.

**2.**—(1) This Act may be cited as the Beef and Veal Customs Duties Act, 1937. Short title and construction.

(2) This Act shall be construed as one with the Customs Consolidation Act, 1876, and any enactments amending that Act, except that the expression " the United Kingdom " in this Act shall not include the Isle of Man. 39 & 40 Vict c. 36.

A.D. 1937.

Section 1.

# SCHEDULE.

## PART I.

### PROVISIONS RELATING TO GOODS IN TRANSIT AND TO RE-IMPORTATION OF GOODS.

1. Where it is shown to the satisfaction of the Commissioners of Customs and Excise that any goods are being imported with a view to the re-exportation thereof after transit through the United Kingdom, or by way of transhipment, the Commissioners may, subject to such conditions as they think fit to impose for securing the re-exportation of the goods, allow the goods to be imported free of any duty chargeable under this Act.

42 & 43 Vict. c. 21.

2. Section six of the Customs and Inland Revenue Act, 1879, shall not apply to goods (whether British or foreign) chargeable with a duty of customs under this Act, but where any goods of a class or description so chargeable are re-imported into the United Kingdom after exportation therefrom, and it is shown to the satisfaction of the Commissioners of Customs and Excise that any duty chargeable under this Act in respect of the goods was duly paid, and either—

(*a*) that no drawback of any such duty was allowed on exportation, or

(*b*) that any such drawback so allowed has been repaid to the Exchequer,

then, if it is further shown as aforesaid that the goods have not been subjected to any process abroad, the goods shall be exempt from any such duty.

## PART II.

### CERTAIN ENACTMENTS APPLIED FOR THE PURPOSES OF THIS ACT.

| Enactment. | Subject Matter. |
|---|---|
| The Second Schedule to the Import Duties Act, 1932, as amended by any subsequent enactment. | Recommendation and allowance of drawback of duties. |

| Enactment. | Subject Matter. | A.D. 1937. |
|---|---|---|
| Section nine of the Finance Act, 1932, as amended by any subsequent enactment. | Further provision for drawback of duties. | |
| Section fourteen of the Finance Act, 1933. | Power of the Treasury by order to repeal or reduce duties having regard to commercial agreements. | |

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