IMPORT DUTIES

1957 No. 1475 (C. 15)

The Composite Goods (Appointed Day) Order, 1957

Made - - - - 15*th August*, 1957
Coming into Operation 1*st September*, 1957

The Lords Commissioners of Her Majesty's Treasury in exercise of the powers conferred upon them by section 5 of the Finance Act, 1957(a), and of all other powers enabling them in that behalf, hereby make the following Order:

1. The Second Schedule to the Finance Act, 1957, shall have effect from the first day of September, nineteen hundred and fifty-seven.

2. This Order may be cited as The Composite Goods (Appointed Day) Order, 1957, and shall come into operation on the first day of September, nineteen hundred and fifty-seven.

Dated this fifteenth day of August, 1957.

Peter Legh,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

1957 No. 1493

The Composite Goods Order, 1957

Made - - - - 20*th August*, 1957
Laid before the House of Commons 23*rd August*, 1957
Coming into Operation 1*st September*, 1957

Whereas it appears to the Treasury on the recommendation of the Commissioners of Customs and Excise that, as regards composite goods of any class or description specified in this Order which are chargeable in respect of an article contained in them as a part or ingredient with the respective duties of customs so specified, it is inconvenient, and of no material advantage to the revenue or to importers of goods of any such class or description, to charge duty according to the quantity of the article appearing to be used in the manufacture or preparation of the goods (as provided by subsection (1) of section 259 of the Customs and Excise Act, 1952(b), which section is in this Order referred to as "the principal section"):

(a) 5 & 6 Eliz. 2. c. 49. (b) 15 & 16 Geo. 6 & 1 Eliz. 2 c. 44.

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by the Second Schedule to the Finance Act, 1957(a), and of all other powers enabling them in that behalf hereby make the following Order:—

Sugar duty

1.—(1) For the purposes of this Order sugar, molasses and glucose shall, except where the context otherwise requires, be treated as different types of the same article (in this Order called "sweetening matter") and the duties chargeable thereon as different heads of the same duty (in this Order called "sugar duty").

(2) In the case of composite goods of any class or description specified in the first column of Part I of the First Schedule to this Order which contain sweetening matter as a part or ingredient of them, sugar duty chargeable under subsection (1) of the principal section in respect of such sweetening matter shall be calculated at the rates specified in the second column or, in the case of goods on which that duty is chargeable at a preferential rate by virtue of the enactments relating to Imperial Preference, at the preferential rates specified in the third column, of the said Part I by reference to the weight, the value or (as the case may be) the quantity of the goods.

(3) Goods of any class or description specified in Part II of the said First Schedule shall be treated for the purposes of sugar duty as not containing any sugar, molasses or glucose.

(4) For the purposes of the duty of customs chargeable thereon, sugar or molasses which have been merely coloured or flavoured shall be treated as consisting wholly of sugar or molasses, as the case may be.

Cocoa duty

2.—(1) For the purposes of this Order all derivatives of the cocoa bean shall be treated as different types of the same article (in this Order called "cocoa") and the duties chargeable thereon as different heads of the same duty (in this Order called "cocoa duty").

(2) In the case of composite goods of any class or description specified in the first column of the Second Schedule to this Order which contain cocoa as a part or ingredient of them, the duty chargeable under subsection (1) of the principal section in respect of such cocoa shall be calculated at the rates specified in the second column or, in the case of goods on which that duty is chargeable at a preferential rate by virtue of the enactments relating to Imperial Preference, at the preferential rates specified in the third column, of the said Schedule by reference to the weight or (as the case may be) the value of the goods.

(3) Medicaments (not being confectionery) shall be treated for the purpose of cocoa duty as not containing cocoa.

Coffee duty

3. Goods of any class or description specified in the Third Schedule to this Order shall be treated for the purposes of duty in respect of coffee or chicory in any form as not containing those articles.

(a) 5 & 6 Eliz. 2. c. 49.

Hydrocarbon oil duty

4.—(1) Mixtures containing fifty per cent. or more by weight of siloxanes, whether polymerised or not, shall be treated for the purpose of hydrocarbon oil duty as not containing any hydrocarbon oil.

(2) Any goods which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oil shall be treated for the purposes of the said duty as consisting wholly of hydrocarbon oil.

(3) In the case of composite goods of any other class or description, hydrocarbon oil duty chargeable under subsection (1) of the principal section in respect of any light oils contained in the goods as part or ingredient of them shall be calculated at the rate of five per cent. of the value of the goods.

(4) For the purposes of the said duty all composite goods other than goods to which paragraph (2) of this Article applies shall be treated as not containing any heavy oils.

General

5. In this Order, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them:—

"composite goods" means goods which contain as a part or ingredient any article chargeable with a duty of customs by or under any enactment other than the Import Duties Act, 1932(a), as amended by any subsequent enactment;

"per cent." means, in relation to any goods, per cent. of the value thereof;

"confectionery" means sweetmeat confectionery and includes fondant, but does not include chocolate couverture unless prepared for retail sale, or chocolate milk crumb;

"sweetening matter" means the equivalent in sugar of a polarisation exceeding 99° of any sugar, molasses or glucose contained in any goods as a part or ingredient, and for this purpose—

100 parts by weight of liquid glucose shall be taken to be the equivalent of 48 parts by weight of sweetening matter, and

100 parts by weight of solid glucose or of molasses shall be taken to be the equivalent of 75 parts by weight of sweetening matter;

"hydrocarbon oils", "light oils" and "heavy oils" have the same meanings as in section 195 of the Customs and Excise Act, 1952;

"additive" means any substance commonly added in small proportions to hydrocarbon oils for the purpose of improving or modifying their quality or characteristics as fuel or as lubricants.

6.—(1) This Order may be cited as the Composite Goods Order, 1957.

(2) The Interpretation Act, 1889(b), applies for the interpretation of this Order as it applies for the interpretation of any Act of Parliament.

(3) This Order shall come into operation on the first day of September, nineteen hundred and fifty-seven.

Dated the twentieth day of August, 1957.

Harwood Harrison,
Anthony Barber,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 22 & 23 Geo. 5. c. 8. (b) 52 & 53 Vict. c. 63.

FIRST SCHEDULE

PART I

RATES OF SUGAR DUTY

Goods chargeable with sugar duty at specified rates in respect of sugar, molasses or glucose contained in them as a part or ingredient

Class or description of Goods	Rates of sugar duty	
	Full	Preferential
	per cwt. s. d.	per cwt. s. d.
Milk and cream, preserved or concentrated:—		
containing not more than 10 per cent. by weight of added sweetening matter	1 2	7
containing more than 10 per cent., but not more than 50 per cent., by weight of added sweetening matter ...	5 2	2 7
Confectionery:—		
not containing cocoa	9 6	4 9
containing cocoa	6 9	3 4½
Caramel:—		
solid	11 8	5 10
liquid	8 2	4 1
Syrups, other than fruit juices, containing sucrose sugar:—		
containing 70 per cent. or more by weight of added sweetening matter	7 5	3 8½
containing less than 70 per cent., but more than 50 per cent., by weight of added sweetening matter... ...	5 4	2 8
containing not more than 50 per cent. by weight of added sweetening matter	2 7	1 3½
Jams, fruit jellies, marmalade, fruit purée and fruit pastes, being cooked preparations	7 4	3 8
Fruit, fruit peel, and parts of plants, drained, glacé or crystallised	7 8	3 10
	per cent.	per cent.
Cakes and pastry	1½	¾
Biscuits	2½	1¼
Vegetables and fruit, prepared or preserved by vinegar or acetic acid, whether or not containing salt, spices or mustard	3½	1¾
Fruit, frozen, tinned, bottled or in cask, not drained, glacé or crystallised:—		
ginger	5	2½
other	1¼	⅝
Fruit juices:—		
containing not more than 20 per cent. by weight of added sweetening matter	1	½
containing more than 20 per cent. by weight of added sweetening matter	6	3
Table jelly crystals, powders or squares	6	3
	Per proof gallon	Per proof gallon
Spirits (other than liqueurs, cordials, mixtures or other preparations in bottle entered in such manner as to indicate that the strength is not to be tested)	6d.	3d.

PART II

Goods treated for the purposes of sugar duty as not containing sugar, molasses or glucose

All goods not being food or drink for human or animal consumption.

Eggs, egg yolks and egg albumen, fresh, dried or otherwise preserved.

Fish, prepared or preserved.

Meat and meat offal, prepared or preserved.

Medicaments (not being confectionery).

Pectin and pectic acid.

Sauces, mixed condiments and mixed seasonings, including salad dressings.

Soups and broths, in liquid, solid or powder form.

Table waters, mineral and aerated waters and other non-alcoholic beverages not requiring dilution before use and not being fruit juices.

Vegetables (including tomato juice, tomato purée and tomato concentrate) prepared or preserved otherwise than by vinegar or acetic acid.

SECOND SCHEDULE

RATES OF COCOA DUTY

Goods chargeable with cocoa duty at specified rates in respect of cocoa contained in them as a part or ingredient

Class or description of goods	Rates of cocoa duty	
	Full	Preferential
	per cwt. s. d.	per cwt. s. d.
Confectionery	3 9	3 1½
	per cent.	per cent.
Cakes and pastry	1½	1½
Biscuits	1½	1½

THIRD SCHEDULE

Goods treated for the purposes of duty in respect of coffee or chicory in any form as not containing those articles

Confectionery.
Cakes and pastry.
Biscuits.

EXPLANATORY NOTE

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

This Order is made under the power conferred by the Second Schedule to the Finance Act, 1957, and sets out average rates of customs duty to be charged on composite goods of the descriptions which it specifies, in respect of any sugar, molasses, glucose, cocoa or hydrocarbon oils contained in them as ingredients. The average rates will be chargeable in lieu of the precisely calculated amounts hitherto charged in respect of the ingredients contained in any particular importation of those composite goods.

The Order also specifies descriptions of goods which are to be treated for the purposes of customs duty as not containing a particular ingredient, where only an insignificant amount of duty would be chargeable in respect of it, and of goods which are to be treated as consisting wholly of a particular ingredient, where that ingredient substantially determines the nature and use of the goods.

1957 No. 416

The Import Duties (Exemptions) (No. 1) Order, 1957

Made - - - -	15*th March*, 1957
Laid before the House of Commons	19*th March*, 1957
Coming into Operation	20*th March*, 1957

Whereas the Treasury, after consultation with the appropriate department, are of opinion that the goods specified in the Schedule to this Order ought to be exempted from the provisions of section one of the Import Duties Act, 1932(**a**), for the period mentioned in Article 1 of this Order:—

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section one and subsection (5) of section nineteen of the Import Duties Act, 1932, by subsection (3) of section ten of the Finance Act, 1934(**b**), by section seven of the Finance Act, 1936(**c**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**d**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The goods specified in the Schedule to this Order shall be added to the First Schedule to the Import Duties Act, 1932, for a period of twelve months beginning with the date of the coming into operation of this Order.

(2) Accordingly for the said period the First Schedule to the Import Duties Act, 1932, as amended by the Import Duties (Exemptions Consolidation) Order, 1935(**e**), and by subsequent Orders, and the Second Annex to the said Order of 1935 as amended by subsequent Orders, shall be further amended by adding at the end of Group XIV the paragraph (7) set out in the Schedule to this Order.

(a) 22 & 23 Geo. 5. c. 8. (b) 24 & 25 Geo. 5. c. 32. (c) 26 Geo. 5 & 1 Edw. 8. c. 34.
(d) 2 & 3 Geo. 6. c. 97. (e) S.R. & O. 1935/1244 (1935, p. 298).