in the case of any person, he may direct that that person shall be exempted wholly or in part from the effect of that direction.

(3) No direction shall be given under this section except with the concurrence of a majority of votes at a meeting of the Council of India, and any such direction may be rescinded or varied by a subsequent direction.

(4) In this section the expression "pay" includes allowances and other emoluments.

2. This Act may be cited as the Indian Pay (Temporary Abatements) Act, 1931. Short title.

CHAPTER 8.

An Act to provide for the imposition of a general ad valorem duty of customs and of additional duties on any goods chargeable with the duty aforesaid, for the imposition of duties on goods produced or manufactured in a foreign country which discriminates in the matter of importation as against goods produced or manufactured in the United Kingdom, in certain other parts of His Majesty's dominions, in protectorates or in mandated territories, and for purposes connected with the matters aforesaid.

[29th February 1932.]

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 the restricting in the national interest of the importation of goods into the United Kingdom, to the providing of a remedy in cases where a foreign country discriminates in the matter of importation as against goods produced or manufactured in the United Kingdom, in certain other parts of Your Majesty's dominions or in territories under Your Majesty's protection or in respect of which a mandate is being exercised by Your Majesty's Government of the

United Kingdom, and to the making of an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties for which provision is hereinafter contained; 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 :—

PART I.

GENERAL AD VALOREM DUTY AND ADDITIONAL DUTIES.

Charge of general ad valorem customs duty of ten per cent.

1.—(1) As from the first day of March, nineteen hundred and thirty-two, there shall, subject to the provisions of this Act, be charged on all goods imported into the United Kingdom, other than goods exempted as hereinafter provided from the provisions of this section, a duty of customs equal to ten per cent. of the value of the goods.

(2) The following goods shall be exempted from the provisions of this section—

(*a*) goods for the time being chargeable with a duty of customs by or under any enactment other than this Act, but not including (subject to the provisions of this Act) any composite goods in the case of which duty is chargeable under any such enactment as aforesaid because some (but not all) of their components are articles so chargeable;

(*b*) goods of any class or description specified in the First Schedule to this Act or added to that Schedule by an order made under the next following subsection.

(3) The Treasury, after receiving a recommendation from the Committee to be constituted under the following provisions of this Act that goods of any class or description ought to be exempted from the provisions of this section, and after consultation with the appropriate department, may by order direct that goods of all or any of the classes or descriptions specified in the recommendation shall be added to the First Schedule to this Act:

PART I. —*cont.*

Provided that, except in such cases as seem to them of special urgency, the said Committee shall not take into consideration the question whether any recommendation ought to be made under this subsection until the expiration of six months from the passing of this Act.

(4) The duty imposed by this section is in this Act referred to as "the general ad valorem duty."

(5) The provisions of the Second Schedule to this Act shall have effect with respect to the recommendation and allowance of drawback in respect of the general ad valorem duty.

Constitution of Advisory Committee.

2.—(1) For the purpose of giving advice and assistance in connection with the discharge by the Treasury of their functions under this Act, there shall be constituted a committee, to be called "the Import Duties Advisory Committee," consisting of a chairman and not less than two or more than five other members to be appointed by the Treasury.

(2) The members of the Committee shall hold office for a period of three years and shall be eligible for re-appointment from time to time on the expiration of their term of office.

If a member becomes, in the opinion of the Treasury, unfit to continue in office or incapable of performing his duties under this Act, the Treasury shall forthwith declare his office to be vacant and shall notify the fact in such manner as they think fit, and thereupon the office shall become vacant.

(3) The Committee shall, as soon as may be after the commencement of this Act, take into consideration the provisions of this Act, and shall, from time to time, take into consideration any representations which may be made to them with respect to matters on which, under the provisions of this Act, action may be taken on a recommendation by the Committee, and may make recommendations to the Treasury with respect to the matters aforesaid.

(4) The Treasury shall publish in such manner as they think fit any recommendation made to them by the Committee as soon as may be after they have made an order in pursuance of the recommendation or have determined to make no order on the recommendation.

PART I. —*cont.*

(5) The expenses of the Committee to such an amount as may be approved by the Treasury (including the expenses of their staff and such salaries or other remuneration paid to all or any of the members as the Treasury may determine) shall be paid out of moneys provided by Parliament.

(6) The Committee may make rules—

(*a*) for regulating the proceedings, including the quorum, of the Committee; and

(*b*) for authorising the delegation of any of the functions of the Committee to a sub-committee consisting of members of the Committee.

(7) The Committee, so far as they consider it necessary or desirable so to do for the purpose of the proper discharge of their functions, may by notice in writing require any person to furnish them with returns or other information, or, subject to the payment or tender of the reasonable expenses of his attendance, to attend as a witness before them or before any person authorised by them and to give evidence or to produce documents, and if any person fails without reasonable excuse to comply with the provisions of any such notice, he shall be liable on summary conviction to a fine not exceeding fifty pounds, and in the case of a second or subsequent conviction to a fine not exceeding two hundred pounds:

Provided that the power of the Committee under this subsection to require a person to attend as a witness before a person authorised by them shall not be exercised unless the Committee are satisfied that, having regard to the nature of the proposed inquiry, it can be conducted more conveniently or more efficiently by a person so authorised than by the Committee, and that the person proposed to be authorised possesses the necessary qualifications for the purpose.

(8) The Committee or any person authorised by them shall have power to take evidence on oath, and for that purpose to administer oaths.

Additional duty of customs on special classes or descriptions of goods.

3.—(1) Where it appears to the Committee that an additional duty of customs ought to be charged in respect of goods of any class or description which are chargeable with the general ad valorem duty and which, in their opinion, are either articles of luxury or articles of a kind which are being produced or are likely within

PART I. —*cont.*

a reasonable time to be produced in the United Kingdom in quantities which are substantial in relation to United Kingdom consumption, the Committee may recommend to the Treasury that an additional duty ought to be charged on goods of that class or description at such rate as is specified in the recommendation.

(2) In deciding what recommendation, if any, to make for the purposes of this section, the Committee shall have regard to the advisability in the national interest of restricting imports into the United Kingdom and the interests generally of trade and industry in the United Kingdom, including those of trades and industries which are consumers of goods as well as those of trades and industries which are producers of goods.

(3) The Treasury, after receiving a recommendation from the Committee that an additional duty of customs ought to be charged on goods of any class or description, may, if they think fit so to do, and after consultation with the appropriate Department, by order direct that such additional duty of customs as is specified in the order (being a duty at a rate not exceeding the rate specified in the recommendation) shall be charged on the importation into the United Kingdom of goods of all or any of the classes or description specified in the recommendation, and an additional duty so directed to be charged shall for all purposes be deemed to be chargeable under this section.

(4) An order under this section directing an additional duty to be charged may direct that it shall be charged—

(*a*) by reference to value or to weight or any other measure of quantity;

(*b*) for any period or periods, whether continuous or not, or without any limit of period;

(*c*) at different rates for different periods or parts of periods.

(5) Where it is apprehended that goods of any class or description which, by reason of their being chargeable with a duty of customs by or under any enactment other than this Act, are not chargeable with the general ad valorem duty, will shortly become chargeable with the general ad valorem duty by reason of the duty by

PART I. —*cont.*

or under that other enactment ceasing to be chargeable, the Committee may make a recommendation under this section with respect to goods of that class or description, and the Treasury may make an order accordingly, so, however, that the order shall not have effect until the date on which the general ad valorem duty becomes chargeable.

(6) The provisions of the Second Schedule to this Act shall have effect with respect to the recommendation and allowance of drawback in respect of additional duties.

(7) The Committee may at any time make to the Treasury a recommendation that any additional duties which are chargeable, or any drawbacks which are to be allowed, under this Act ought to be varied or discontinued.

(8) A duty imposed by this section is in this Act referred to as an "additional duty."

Preference for Dominions, India and Southern Rhodesia. 22 Geo. 5. c. 4.

4.—(1) This section shall apply to the following countries, that is to say, the Dominions within the meaning of the Statute of Westminster, 1931, India and Southern Rhodesia, and any territories in respect of which a mandate of the League of Nations is being exercised by, or which are administered under the authority of, the Government of any such Dominion as aforesaid.

(2) In the case of goods which are shown to the satisfaction of the Commissioners to have been consigned from any part of the British Empire and grown, produced or manufactured in any country to which this section applies, neither the general ad valorem duty nor any additional duty shall be chargeable until the fifteenth day of November, nineteen hundred and thirty-two, or if a later date is fixed for the purposes of this section by resolution of the Commons House of Parliament either generally or as respects any particular country, then, in cases to which the resolution applies, until that later date.

(3) At any time after the first day of November, nineteen hundred and thirty-two, the Treasury may, on the recommendation of the Secretary of State, by order direct as respects goods of any class or description specified in the order, being goods which are shown to the satisfaction of the Commissioners to have been consigned from any part of the British

Empire and grown, produced or manufactured in any country specified in the order, being a country to which this section applies, that as from such date as may be specified in the order, not being earlier than the said fifteenth day of November or, if any later day is fixed as aforesaid, not being earlier than that date, the general ad valorem duty or any additional duty or both such duties shall not be chargeable or shall be chargeable only at some specified rate less than the full rate, and where any such order is made, the provisions of this Act shall have effect accordingly.

(4) Where by virtue of subsection (2) of this section any duty under this Part of this Act becomes chargeable on goods grown, produced or manufactured in any country to which this section applies, goods consigned from that country shall, unless they are goods of a class or description specified in an order made with respect to that country under the last foregoing subsection, or are goods of a class or description which are not grown, produced, or manufactured in that country, be treated for the purposes of this section and of any order made thereunder with respect to any other country and for the purposes of the next following section of this Act as not having been consigned from a part of the British Empire.

Colonial preference

5.—(1) Neither the general ad valorem duty nor any additional duty shall be chargeable in respect of goods which are shown to the satisfaction of the Commissioners to have been consigned from any part of the British Empire and grown, produced or manufactured in—

(*a*) any part of His Majesty's dominions outside the United Kingdom, other than a country to which the last preceding section of this Act applies; or

(*b*) any territory which is under His Majesty's protection.

(2) His Majesty may by Order in Council declare that this section shall apply to any territory in respect of which a mandate of the League of Nations is being exercised by the Government of the United Kingdom as if that territory were a territory under His Majesty's protection.

PART I. —*cont.*

Application of s. 8 of 9 & 10 Geo. 5. c. 32 for purpose of Imperial preference under Part I.

6. Such of the provisions contained in section eight of the Finance Act, 1919, as are set out with modifications in Part I of the Third Schedule to this Act shall apply for the purposes of the last two preceding sections of this Act, and the provisions of Part II of that Schedule shall have effect with respect to the evidence required to show that goods are by reason of the provisions of the sections aforesaid free, whether in whole or in part, from any duty chargeable under this Part of this Act:

Provided that, if any duty becomes so chargeable in respect of goods consigned from or grown, produced or manufactured in any country to which section four of this Act applies, the Board of Trade may by regulations modify the provisions of the said Schedule so far as may appear to them to be necessary to meet the circumstances of the case.

Preference in case of certain foreign goods.

7.—(1) The Treasury may, on the recommendation of the Board of Trade, by order direct, as respects goods of any class or description specified in the order, being goods which are shown to the satisfaction of the Commissioners to have been consigned from, and grown, produced or manufactured in any foreign country specified in the order, that, as from such date as may be specified in the order, the general ad valorem duty, or any additional duty, or both such duties, shall not be chargeable or shall be chargeable only at some specified rate less than the full rate, and, where any such order is made, the provisions of this Act shall have effect accordingly.

(2) The Board of Trade may make regulations prescribing, either generally or in relation to goods of any particular class or description, the conditions which must be fulfilled in order to establish that goods have been grown, produced or manufactured in a foreign country specified in an order made under this section, and the Commissioners may in any case require an importer to furnish, in such form as they may prescribe, proof that the conditions so prescribed by the Board have been fulfilled, and if such proof is not furnished to the Commissioners' satisfaction, the goods shall not be deemed to be goods grown, produced or manufactured in that country.

PART I. —*cont.*

Charge of duty in case of composite goods.

8. Where by virtue of section one of this Act any composite goods would, if no other provision were made in relation thereto by this Act, be chargeable both with the general ad valorem duty and with a duty of customs chargeable by or under some enactment other than this Act, the general ad valorem duty shall be chargeable only up to the amount, if any, by which it exceeds the duty of customs chargeable by or under that other enactment:

Provided that nothing in this section shall be taken to affect the power of the Committee to make recommendations with respect to any class or description of such goods, or the power of the Treasury to make an order in pursuance of any recommendation, as if they were goods chargeable with the general ad valorem duty, and if the Committee recommend that an additional duty shall be charged in respect of any class or description of such goods, the Committee may also recommend that any duty of customs chargeable in respect of goods of that class or description by or under any such other enactment as aforesaid shall either cease to be chargeable so long as the additional duty continues to be chargeable or shall continue to be chargeable, and an order made by the Treasury in pursuance of the recommendation may provide accordingly.

Power of Board of Trade to require information.

9.—(1) With a view to obtaining information as to the condition and progress of trades and industries engaged in the manufacture in the United Kingdom of goods of a class or description which, if they were imported into the United Kingdom, would be chargeable with a duty of customs under this Part of this Act, the Board of Trade may, before the commencement of the year nineteen hundred and thirty-three and any subsequent year, publish in the Gazette notice that they will require returns in relation to that year in accordance with the provisions of this section.

(2) After any such notice has been published as respects any year, the Board of Trade may issue to any person who appears to the Board to have been during any part of that year the occupier or manager of any factory or workshop, being a factory or workshop in which it appears to the Board that the manufacture of any such goods as aforesaid is being carried on or has

PART I. —*cont.*

been carried on during that year or any part thereof, such form of return, and such instructions for filling up the form and delivering it to the Board, as they consider necessary for the purpose of obtaining, with respect to that factory or workshop and in relation to that year or any part thereof, information as to all or any of the following matters, namely:—

(*a*) The quantity and value of output;

(*b*) The quantity and cost of materials used;

(*c*) The quantity and cost of fuel and electricity consumed;

(*d*) The number of persons employed.

(3) Every person to whom a form of return and instructions are issued under this section shall, in accordance with the instructions, fill up the form and deliver it to the Board of Trade, and if he fails to do so he shall for each offence be liable on summary conviction to a fine not exceeding ten pounds, and in the case of a continuing offence to a further fine not exceeding five pounds for each day during which the offence continues.

(4) If any person to whom a form of return has been issued under this section makes a false return, he shall for each offence be liable on summary conviction to a fine not exceeding fifty pounds and, in the case of a second or subsequent conviction to a fine not exceeding two hundred pounds or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

(5) For the purpose of this section—

(*a*) the expressions "factory" and "workshop" have the same meanings as in the Factory and Workshop Acts, 1901 to 1929;

(*b*) references to the manufacture of goods of a class or description which if they were imported into the United Kingdom would be chargeable with a duty of customs under this Part of this Act shall be deemed to include references to the subjection of goods of that class or description to any process and to the subjection of goods to any process

which renders them goods of that class or description;

(*c*) the expression "the Gazette" means the London, Edinburgh and Belfast Gazettes.

(6) The Board of Trade shall present to Parliament a summary of the information obtained by them under this section in respect of any year.

(7) The expenses incurred by the Board of Trade in carrying this section into effect shall, up to an amount approved by the Treasury, be defrayed out of moneys provided by Parliament.

Prevention of disclosure of information.

10.—(1) No information relating to any individual business, being information which has been obtained by the Committee or the Board of Trade by virtue of the provisions of this Act, shall, without the previous consent in writing of the owner for the time being of that business, be published or disclosed except to members of the Committee or to a Government Department requiring that information for the purposes of this Act, or to a person authorised by the Committee or by a Government Department and requiring that information for those purposes, or except for the purposes of a prosecution under this Act.

(2) If any person publishes or discloses any information contrary to the provisions of this section, he shall be liable on summary conviction to a fine not exceeding fifty pounds and, on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine not exceeding two hundred pounds, or to both such imprisonment and fine.

Provision as to shipbuilding yards.

11.—(1) Where goods imported into the United Kingdom are consigned direct to a registered shipbuilding yard within the meaning of this section, the Commissioners may, subject to such conditions as they may impose for securing that the goods are used for the building, repairing or refitting of ships in that yard, allow the goods to be imported free of any duty chargeable under this Part of this Act.

(2) Where goods are brought into any such registered shipbuilding yard from any other part of the United Kingdom, the Commissioners may, subject to such

PART I. —*cont.*

conditions as aforesaid, treat the goods for the purpose of the provisions of this Act relating to drawback as if they had been exported from the United Kingdom.

(3) The Commissioners, if it is shown to their satisfaction that any premises in the United Kingdom are occupied and used for the purpose of the building, repairing or refitting of ships shall, on an application made to them in that behalf and on payment by the applicant of a fee of one pound, register those premises for the purposes of this section as a shipbuilding yard, and the expression "registered shipbuilding yard" in this section means premises so registered.

PART II.

DUTIES IN RESPECT OF FOREIGN DISCRIMINATION.

Power of Board of Trade to impose supplementary duties in case of foreign discrimination.

12.—(1) If it appears to the Board of Trade that the difference between the treatment accorded in any foreign country (whether by way of the imposition of duties or the prohibition or restriction of importation or otherwise) to any goods produced or manufactured in a country to which this section applies and that so accorded to like goods produced or manufactured in any country other than a country to which this section applies is such as to amount to discrimination as against a country to which this section applies, the Board of Trade may, with the concurrence of the Treasury (given after consultation with any other Government department which appears to the Treasury to be interested) and subject to the provisions of this Act, by order made for the purposes of this Part of this Act direct that there shall be charged on the importation into the United Kingdom of goods of any class or description produced or manufactured in that foreign country such duties of customs as may be specified in the order, and any duty so directed to be charged shall for all purposes be deemed to be chargeable under this Part of this Act.

(2) The countries to which this section applies are the United Kingdom (including the Isle of Man), the Channel Islands, the colonies and territories which are under His Majesty's protection or in respect of which a mandate is being exercised by the Government of the United Kingdom.

PART II. —*cont.*

(3) The duties to be charged as aforesaid—

(*a*) may be charged by reference to value or to weight or any other measure of quantity, as may be provided in the order; and

(*b*) shall not exceed one hundred per cent. of the value of the goods.

(4) Any duty chargeable under this Part of this Act on any goods shall be charged in addition to any other duty of customs chargeable on those goods.

(5) It shall be lawful for the Commissioners, on the importation into the United Kingdom of any goods which, if produced or manufactured in any particular foreign country, would be liable to duty under this Part of this Act and which are consigned either from that foreign country or from such other countries as the Board of Trade may direct, to require the importer to furnish to the Commissioners, in such form as they may prescribe, proof with respect to the country in which the goods were produced or manufactured, and unless proof is furnished to the satisfaction of the Commissioners that the goods were produced or manufactured elsewhere than in the first-mentioned country, the goods shall be deemed to be goods produced or manufactured in the first-mentioned country.

PART III.

GENERAL.

Exception for goods imported with a view to re-exportation.

13. Where it is shown to the satisfaction of the Commissioners that any goods are being imported solely with a view to the re-exportation thereof—

(*a*) after undergoing a process in the United Kingdom which will not change the form or character of the goods; or

(*b*) 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.

PART III. —*cont.*

Provision as to re-importation of goods of a class or description liable to duty under Act.

42 & 43 Vict. c. 21.

14. Section six of the Customs and Inland Revenue Act, 1879, shall not apply to goods chargeable with a duty of customs under this Act, but where any goods (whether British or foreign) 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 that any duty so chargeable in respect of the goods was duly paid and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Exchequer, then—

(*a*) 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; and

(*b*) if it is further shown as aforesaid that the goods have been subjected to a process abroad but that their form or character has not been changed, the goods shall be chargeable with duty under this Act as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be prima facie evidence of that amount, but without prejudice to the powers of the Commissioners under this Act as to the ascertainment of the value of goods for the purposes of this Act.

Value of goods for purpose of Act.

15.—(1) The value of any imported goods for the purposes of this Act shall be taken to be the price which an importer would give for the goods on a purchase in the open market if the goods were delivered to him at the port of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the purchase and delivery at that port (except any duties of customs) having been paid, and duty shall be paid on that value as fixed by the Commissioners.

(2) In determining the value of any goods for the purposes of this Act the Commissioners may have regard not only to the value of the goods as declared by an importer, but to all relevant considerations and in particular—

(*a*) to the price which at the time of importation of the goods of which the value is to be ascertained

PART III. —*cont.*

(in this subsection referred to as "the said goods") is being paid by other importers for goods of the like class or description and quality; or

(*b*) if the price aforesaid cannot be determined to the satisfaction of the Commissioners, then to the price at which the said goods or imported goods of the like class or description and quality, are being freely offered for sale in the United Kingdom to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs and reasonable merchanting expenses and profits incidental to the marketing of the goods after importation; or

(*c*) if the last-mentioned price cannot be determined as aforesaid, then to the price at which goods of the like class or description and quality wholly or partly manufactured or produced in the United Kingdom are being freely offered for sale in the United Kingdom to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs which that price would include if the goods had been imported and in respect of reasonable merchanting expenses and profits incidental to the marketing of the goods.

(3) The Commissioners may make regulations for the purpose of giving effect to the provisions of this section, and in particular for requiring any person concerned with the importation of goods into the United Kingdom to furnish to the Commissioners, in such form as they may require, such information as is, in their opinion, necessary for a proper valuation of the goods, and to produce any books of account or other documents of whatever nature relating to the purchase, importation, or sale of the goods by that person.

(4) If any person contravenes or fails to comply with any regulations made under this section, he shall in respect of each offence be liable to a customs penalty of fifty pounds.

Determination of disputes as to value of goods.

16. If, in ascertaining the amount of any duty chargeable on any goods under this Act, any dispute arises as to the value of the goods, the question shall be referred to the arbitration of a referee appointed by

PART III. —*cont.*

the Lord Chancellor, who shall not be an official of any Government Department, and the decision of the referee with respect to the matter in dispute shall be final and conclusive, and sections thirty and thirty-one of the Customs Consolidation Act, 1876, shall apply as if the dispute were such a dispute as is referred to in the said section thirty, with the substitution of the application for a reference to a referee under this section for the commencement of the action or suit mentioned in those sections.

39 & 40 Vict. c. 36.

Conversion of ad valorem duty into duty chargeable by weight or other measure of quantity.

17.—(1) Where at any time it appears to the Treasury, after consultation with the appropriate Department, that any duty chargeable under this Act on goods of any class or description by reference to the value thereof could be levied with greater advantage and convenience if that duty were chargeable by reference to weight or other measure of quantity, the Treasury may by regulations direct that the duty shall be charged by reference to weight or other measure of quantity, as may be specified in the regulations.

(2) The duty to be charged as aforesaid shall be charged at such rate as may be specified in the regulations, being the rate which appears to the Treasury to be equivalent to the rate chargeable by reference to value, and in the case of goods the value of which is subject to seasonal variations, a separate rate shall be specified for each part of the year in respect of which it appears to the Treasury to be necessary, having regard to those variations, to make separate provision.

(3) The Treasury may from time to time make regulations varying the rate specified in any previous regulations so far as is necessary for securing that the rate of duty shall continue to be equivalent to the rate chargeable by reference to value:

Provided that no regulations varying a rate of duty shall come into operation before the expiration of six months from the date when the regulations specifying that rate of duty came into operation.

Computation of equivalent of ad valorem rate.

18. Where, for the purposes of any of the provisions of this Act, it is necessary to ascertain what rate of duty chargeable on goods of any class or description by reference to weight or other measure of quantity is

equivalent to a rate of duty chargeable by reference to the value thereof, regard shall be had either— PART III. —*cont.*

(*a*) to the average import value as determined by the appropriate Department of goods of that class or description imported in the last half calendar year (or, if the appropriate Department so decides, any longer period not exceeding three years) for which records are available at the time when the rate to be chargeable by reference to weight or other measure of quantity is to be ascertained; or

(*b*) in the case of a duty to be chargeable at different rates for different periods or parts of periods, to the average import value as determined by the appropriate Department of goods of that class or description imported in the corresponding periods, or parts of periods, of the last three preceding calendar years for which records are available as aforesaid.

Provisions as to orders.

19.—(1) Any order made by the Treasury or the Board of Trade under this Act shall be laid before the Commons House of Parliament as soon as may be after it is made.

(2) Any such order as aforesaid imposing a duty of customs shall cease to have effect on the expiration of a period of twenty-eight days from the date on which it is made, unless at some time before the expiration of that period it has been approved by resolution passed by that House, but without prejudice to anything previously done thereunder or to the making of a new order.

(3) Any such order as aforesaid, other than an order imposing a duty of customs, shall cease to have effect if the Commons House of Parliament within a period of twenty-eight days from the date on which the order is laid before the House, resolves that the order shall be annulled, but without prejudice to anything previously done thereunder or to the making of a new order.

(4) In reckoning any such period of twenty-eight days as aforesaid no account shall be taken of any time during which Parliament is dissolved or prorogued,

PART III. —*cont.*

or during which the Commons House is adjourned for more than four days.

(5) Any such order as aforesaid may be varied or revoked by a subsequent order made in the like manner and subject to the like provisions:

Provided that—

(*a*) this subsection shall not apply to an order made under section one of this Act; and

(*b*) an order made on the recommendation of the Committee may, notwithstanding any further recommendation and without any further recommendation, be revoked or varied by the Treasury as they think fit, after consultation with the appropriate Department, except that the rate of an additional duty shall not be increased above the rate specified in the original recommendation without a further recommendation.

Declaration as to operation of s. 8 of 16 & 17 Geo. 5. c. 22.

20. For the removal of doubts, it is hereby declared that section eight of the Finance Act, 1926 (which exempts from duties of customs, with certain exceptions, goods proved to the satisfaction of the Commissioners to have been manufactured or produced more than one hundred years before the date of importation) applies in relation to duties of customs chargeable under this Act.

Interpretation.

21.—(1) In this Act, unless the context otherwise requires:—

The expression "appropriate Department" means—

(*a*) in relation to agricultural or horticultural produce of a class or description produced in the United Kingdom or used for the purpose of agriculture or horticulture in the United Kingdom, and in relation to the produce of any fishing industry, the Board of Trade, the Minister of Agriculture and Fisheries, and the Secretaries of State concerned with agriculture and the fishing industry in Scotland and Northern Ireland respectively, acting jointly;

(*b*) in relation to any other goods, the Board of Trade, acting alone:

PART III. —*cont.*

The expression "the Commissioners" means the Commissioners of Customs and Excise:

The expression "the Committee" means the Import Duties Advisory Committee:

The expression "the United Kingdom" does not include the Isle of Man:

The expression "the British Empire" means His Majesty's dominions outside the United Kingdom (including all parts of India), territories under His Majesty's protection, territories in respect of which a mandate of the League of Nations is being exercised by the Government of any dominion within the meaning of the Statute of Westminster, 1931, and any territory in respect of which a mandate of the League of Nations is being exercised by the Government of the United Kingdom and to which section five of this Act has been declared by Order in Council to apply as if it were a territory under His Majesty's protection.

(2) If any question arises as to who was, or is, the appropriate Department in relation to any provision of this Act, the question shall be referred to the Treasury, whose decision shall for all purposes be final.

(3) For the purposes of this Act references to goods produced in the United Kingdom or to goods produced in any other country shall be deemed to include fish of British taking, or fish of that other country's taking, as the case may be.

Exercise of powers of Board of Trade under Act.

22. Any order or regulations authorised under this Act to be made by the Board of Trade may be made by the President of the Board or in his absence by a Secretary of State, and any other thing required or authorised under this Act to be done by, to, or before the Board of Trade may be done by, to, or before the President of the Board or any person authorised by him in that behalf.

Short title.

23. This Act may be cited as the Import Duties Act, 1932.

SCHEDULES.

Section 1.

FIRST SCHEDULE.

GOODS EXEMPTED FROM THE GENERAL AD VALOREM DUTY.

Gold and silver bullion and coin; platinum in grain, ingot bar, or powder.

Wheat in grain.

Maize in grain.

Meat, that is to say, beef, veal, mutton, lamb, pork, bacon, ham and edible offals, but not including extracts and essences of meat or meat preserved in any airtight container.

Live quadruped animals.

Fish of British taking, including shell-fish.

Whale oil and whale products shown to the satisfaction of the Commissioners to have been produced or manufactured in floating factories which are British concerns.

Tea.

Cotton (raw) (including unmanufactured cotton waste and unbleached cotton linters).

Flax and true hemp (cannabis sativa), not further dressed after scutching or decorticating; tow of flax and true hemp (cannabis sativa).

Cotton seed, rape seed and linseed.

Wool and animal hair (raw), whether cleaned, scoured or carbonised or not; rags of wool not pulled; wool noils; and wool waste not pulled or garnetted.

Hides and skins (including fur skins, but not including goat skins), raw, dried, salted or pickled, but not further treated.

Newspapers, periodicals, printed books and printed music.

Newsprint, that is to say, paper in rolls containing not less than 70 per cent. of mechanical wood pulp and of a weight of not less than 20 lbs. or more than 25 lbs. to the ream of 480 sheets of double crown, measuring 30 inches by 20 inches.

Wood pulp and esparto.

Rubber (raw) including crepe; rubber latex; gutta-percha (raw).

Metallic ores, concentrates and residues; scrap metals and wastes fit only for the recovery of metal.

Iron pyrites, including cupreous pyrites.

1ST SCH. —*cont.*

Copper unwrought, whether refined or not, in ingots, bars, blocks, slabs, cakes, and rods.
Wooden pit-props.
Sulphur.
Mineral phosphates of lime.
Potassium carbonate, chloride and sulphate; kainite and other mineral potassium fertiliser salts.
Cinchona bark.
Coal, coke, and manufactured fuel of which coal or coke is the chief constituent.
Unset precious and semi-precious stones and pearls.
Radium compounds and ores.
Scientific films, that is to say, cinematograph films exempted under the provisions of section eight of the Finance Act, 1928, from the customs duty imposed by section three of the Finance Act, 1925.
Flint, unground.
Soya beans.
Cork, raw and granulated, cork shavings and waste.
Ramie, not dressed.

SECOND SCHEDULE.

Sections 1 and 3.

RECOMMENDATION AND ALLOWANCE OF DRAWBACK.

1. The Treasury, on receiving a recommendation from the Committee to the effect that a drawback of any duties which are chargeable under Part I. of this Act or which the Committee recommend should be so chargeable, ought to be allowed in respect of any class or description of goods, may, after consultation with the appropriate Department and subject to the provisions of this Schedule, by order give such directions as they think proper for the allowance of the drawback hereinafter provided in respect of goods of that class or description.

2. In deciding what recommendation, if any, to make for the purposes of this Schedule in relation to goods of any class or description, the Committee shall have regard to the general interests of the industries concerned, including the export trade, and to the facilities available for warehousing in bond and otherwise for enabling goods intended for re-exportation to be dealt with without payment of duty.

3. The drawback aforesaid may be allowed in the following case, that is to say, on the exportation, or shipment as stores, of goods which are exported or so shipped, either by the importer or by some person who has taken delivery thereof directly from the importer, in the same state as that in which they were imported, and which have not been used.

2ND SCH. —*cont.*

4. The drawback to be allowed shall be an amount equal to the aggregate amount of the duty or duties chargeable as aforesaid which is proved to the satisfaction of the Commissioners to have been paid.

Section 6.

THIRD SCHEDULE.

SUPPLEMENTARY PROVISIONS AS TO IMPERIAL PREFERENCE.

PART I.

PROVISIONS OF SECTION 8 OF THE FINANCE ACT, 1919, AS MODIFIED AND APPLIED FOR THE PURPOSE OF SECTIONS 4 AND 5 OF THIS ACT.

1. For the purpose of ascertaining whether any goods are free from the general ad valorem duty or any additional duty as being goods consigned from and manufactured in a part of the British Empire, the goods shall not be deemed to have been manufactured in a part of the British Empire unless such proportion of their value as is prescribed by regulations made by the Board of Trade is derived from materials grown or produced or from work done within a part of the British Empire, and for the purpose of this paragraph the value of any goods shall, notwithstanding any other provision of this Act, be taken to be their value as ascertained in accordance with the regulations aforesaid.

2. Where the Board of Trade is satisfied that goods of any class or description are to a considerable extent manufactured in a part of the British Empire from material which is not wholly grown or produced in a part of the British Empire, the Board may by regulations direct that goods of that class or description shall be free from duty, as being goods consigned from and manufactured in a part of the British Empire, only in respect of such proportion of the goods as corresponds to the proportion of material used in their manufacture which is shown to have been grown or produced in a part of the British Empire.

3. Where goods are manufactured in a bonded factory in the United Kingdom from dutiable material shown to the satisfaction of the Commissioners to have been consigned from and grown or produced in a part of the British Empire, the goods shall, to the extent to which they are shown to have been manufactured out of such material, be free from the general ad valorem duty and any additional duty.

3RD SCH. —*cont.*

PART II.

PROOF OF ORIGIN OF GOODS.

It shall be lawful for the Commissioners on the importation of any goods consigned from any part of the British Empire to require the importer to furnish to the Commissioners, in such form as they may prescribe, proof that the goods were grown, produced or manufactured in a part of the British Empire, and if such proof is not furnished to their satisfaction (having regard, in the case of manufactured goods, to the foregoing provisions of this Schedule) the goods shall not be deemed to be goods so grown, produced or manufactured.

CHAPTER 9.

An Act to give effect to an International Convention for the Safety of Life at Sea, signed in London on the thirty-first day of May, nineteen hundred and twenty-nine, to give effect to an International Load Line Convention signed in London on the fifth day of July, nineteen hundred and thirty, and to amend the provisions of the Merchant Shipping Acts, 1894 to 1928, relating to passenger steamers, life-saving appliances, wireless telegraphy, load lines, timber cargoes, and other matters affected by the said Conventions. [17th March 1932.]

WHEREAS a Convention (in this Act referred to as "the Safety Convention") which is set out in the First Schedule to this Act, was signed on behalf of the Government of the United Kingdom in London on the thirty-first day of May, nineteen hundred and twenty-nine, for promoting safety of life at sea by establishing in common agreement uniform principles and rules directed thereto:

And whereas a Convention (in this Act referred to as "the Load Line Convention") which is set out in the Second Schedule to this Act, was signed on behalf of the Government of the United Kingdom in London on the fifth day of July, nineteen hundred and thirty, for promoting safety of life and property at sea, by establishing