CHAPTER 97.

An Act to make temporary provision for the exercise of powers, which are exercisable on the recommendation of the Import Duties Advisory Committee, without any such recommendation, and for the extension of certain powers of the Treasury and the Board of Trade in relation to duties of customs and excise and drawbacks thereof, and for purposes connected with the matters aforesaid.

[7th September 1939.]

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 adapting certain of the enactments relating to duties of customs and excise and drawbacks thereof to the exigencies of the present emergency, 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:—

Powers exercisable on recommendation of Committee:

1.—(1) The Treasury may, without any recommendation from the Import Duties Advisory Committee, make any order or grant any licence which the Treasury would have had power to make or grant if a recommendation in that behalf had been duly made by the said

exercise without recommendation, and extension.

Committee, and may prepare, and make an order under section nine of the Finance Act, 1932, approving, any scheme which they would have had power by order to approve if the scheme had been duly submitted to them by the said Committee.

22 & 23 Geo. 5. c. 25.

(2) Subsections (3) and (4) of section two of the Import Duties Act, 1932, shall not have effect.

22 & 23 Geo. 5. c. 8.

(3) In determining for the purposes of subsection (1) of this section what recommendations or schemes might have been duly made or submitted by the said Committee, the enactments specified in the first column of the Schedule to this Act shall be deemed to have been enacted with the omission therefrom of the words and provisions specified in the second column of that Schedule.

(4) For the purposes of subsection (1) of this section any matter which, under any of the enactments conferring power to make any such order or grant any such licence as aforesaid, is to be determined by the said Committee shall be determined by the Treasury.

Extension of certain powers of Treasury and Board of Trade.

2.—(1) For subsection (5) of section ten of the Finance Act, 1926, there shall be deemed to be substituted the following subsection:—

16 & 17 Geo. 5. c. 22. 11 & 12 Geo. 5. c. 47.

"(5) The Treasury may, on the recommendation of the Board of Trade, by order exempt any article from the duty imposed by section one of the Safeguarding of Industries Act, 1921, as amended by this Act, for such period as may be specified in the order."

26 Geo. 5. & 1 Edw. 8. c. 34.

(2) The powers conferred by subsection (5) of section five of the Finance Act, 1936 (which relates to the importation without payment of customs duty of consignments of instruments or apparatus in the case of which the Board of Trade are satisfied as respects certain matters therein mentioned) shall be exercisable as respects any consignment of instruments or apparatus, whether the Board are satisfied as respects those matters in the case of that consignment or not, and the proviso to that subsection shall not have effect.

(3) In subsection (4) of section six of the Finance Act, 1936, (which relates to the authorisation by the Board of Trade of the importation free of additional

duty, or at a reduced rate of duty, of certain goods of iron and steel) the words "after consultation with the Import Duties Advisory Committee" shall not have effect.

Short title and duration.

3.—(1) This Act may be cited as the Import Duties (Emergency Provisions) Act, 1939.

(2) This Act shall continue in force until such date as His Majesty may by Order in Council declare to be the date on which the emergency that was the occasion of the passing of this Act came to an end, and shall then expire except as respects things previously done or omitted to be done:

Provided that His Majesty may by Order in Council declare that it is no longer necessary that this Act, or any provision thereof specified in the Order, should continue in force, and, at the end of the day on which an Order under this proviso is made, this Act, or the specified provision, as the case may be, shall expire, except as respects things previously done or omitted to be done.

Section 1.

SCHEDULE.

ENACTMENTS FROM WHICH WORDS AND PROVISIONS ARE TO BE DEEMED TO BE OMITTED.

Enactment.	Words and provisions omitted.
The Import Duties Act, 1932 :—	
Section three - -	In subsection (1), the words " and which, in their opinion, are either articles of luxury or articles of a kind which are being produced or are likely within a reasonable time to be produced in the United Kingdom in quantities which are substantial in relation to United Kingdom consumption ", and the whole of subsection (2).
The Second Schedule -	Paragraph 2.
The Finance Act, 1932 :—	
Section nine - - -	In subsection (1), the words " including the interests of any producers in the United Kingdom of material of the kind specified in the scheme ".
Section ten - - -	In subsection (1), the words " of a class or description to which this section applies " and the words " are satisfied that machinery similar to that consignment is not for the time being procurable in the United Kingdom, and ", and the whole of subsection (2).
The Finance Act, 1933 :—	
Section nine - - -	The whole of subsection (3).

Enactment.	Words and provisions omitted.
The Finance Act, 1934 :—	
Section eight - -	In subsection (1) the words " of a " class or description to which " section ten of the Finance Act, " 1932, applies ", and in subsection (2) the word " such " in the second place where that word occurs.

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SIR WILLIAM RICHARD CODLING, C.B., C.V.O., C.B.E., the King's Printer of Acts of Parliament