Orders made by the Treasury under powers conferred by the Act. The Treasury also have power to make Orders imposing additional ad valorem duties on particular classes of goods, or substituting specific duties for the ad valorem duties, or reducing the general ad valorem duty to a rate lower than 10 per cent. Under these powers, some 200 orders have been made. The present Order reproduces the effect of the extant Orders, except for the necessary changes to give effect to the tariff concessions recently agreed at Annecy, as set out in the United Kingdom schedule to the Protocol of Terms of Accession to the General Agreement on Tariffs and Trade (this Schedule is obtainable from H.M. Stationery Office) and also some minor adjustments in the Table of Duties. Details of all changes in duty will be given in the issue of the Board of Trade Journal dated 24th December, 1949.

2. The First Schedule to the Consolidation Order sets out in consolidated form all goods which are exempt from duty due under the Import Duties Act, 1932, either by the terms of the original Act or by Orders made since 1932. Certain of these exemptions depend on trade agreements : details of the goods in question are given in the First Annex to the Order.

3. The Second Schedule to the Consolidation Order sets out the goods which are subject to additional or reduced duties under Treasury Orders, together with the rates of duty applicable as from 1st January, 1950. Generally, goods falling within more than one class or description in this Schedule are liable to the highest rate of duty applicable, unless one (or more) of those rates is set out in the first of the two columns of rates, in which case different rules, given in Article 4 of the Order, apply.

The Second Annex gives a list of goods which are not to be charged with a duty under the Import Duties Act, 1932, in excess of the general ad valorem duty, even though the goods may be covered by some of the headings in the Second Schedule.

Other goods covered by the Second Schedule headings are subject to special maximum rates of duty. Details of these goods are given in the Third Annex.

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(2) EXEMPTIONS

The Import Duties (Exemptions) (No. 1) Order, 1949

1949 No. 266

Made - - - -	*22nd February*, 1949
Laid before the House of Commons	*22nd February*, 1949
Coming into Operation	*28th February*, 1949

Whereas it appears to the Treasury to be expedient that the goods hereafter specified in this Order should be exempted from the provisions of section one of the Import Duties Act, 1932:

22 & 23 Geo. 5. c. 8.

And whereas the Treasury have consulted with the appropriate Department before making this Order:

Now, therefore, the Lords Commissioners of His 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, and by section one of the Import Duties (Emergency Provisions) Act, 1939, and of all other powers enabling them in that behalf, hereby make the following Order :— 24 & 25 Geo. 5. c. 32. 2 & 3 Geo. 6. c. 97.

Exemption of certain microfilm from s. 1 of Import Duties Act, 1932, and consequential amendments.

1.—(1) Microfilm, being exposed photographic film for optical but not cinematographic projection, consisting wholly of microphotographs of documents other than trade advertising material, shall be added to the First Schedule to the Import Duties Act, 1932.

(2) The said First Schedule, as amended by the Import Duties (Exemptions Consolidation) Order, 1935(a), and by subsequent Orders, and the Second Annex to the said Order of 1935 as amended by subsequent Orders, shall each be further amended by adding at the end of Group XIII the following paragraph, that is to say:—

"(8) Microfilm, being exposed photographic film for optical but not cinematographic projection, consisting wholly of microphotographs of documents other than trade advertising material."

Short title, interpretation and commencement.

2.—(1) This Order may be cited as the Import Duties (Exemptions) (No. 1) Order, 1949.

(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 28th day of February, 1949.

Dated this 22nd day of February, 1949.

R. J. Taylor,
Wm. Hannan,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

This Order exempts microfilms of documents from duty under the Import Duties Act, 1932; the exemption does not extend to cinematograph films, nor to microfilms of trade advertising material.

(a) S.R. & O. 1935 (No. 1244) p. 298.