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 II as paragraph (11) the paragraph set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Import Duties (Exemptions) (No. 17) Order, 1957.

(2) This Order shall come into operation on the twentieth day of December, nineteen hundred and fifty-seven.

Dated this thirteenth day of December, 1957.

Martin Redmayne,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

GOODS ADDED TO FREE LIST

(11) Dates of a value of less than 25s. 0d. per cwt., not being stoned dates.

EXPLANATORY NOTE

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

This Order exempts dates which have not been stoned and which are of a value of less than 25s. 0d. per cwt. from the general ad valorem duty of 10 per cent. chargeable under the Import Duties Act, 1932.

COMMONWEALTH TRADE

1957 No. 1472

The Import Duties (Imperial Preference) Regulations, 1957

Made - - - -	13*th August*, 1957
Laid before Parliament	19*th August*, 1957
Coming into Operation	1*st September*, 1957

The Board of Trade in pursuance of the powers conferred upon them by section 8 of the Finance Act, 1919(a) (as amended by section 15 of the Finance Act, 1933(b)), and the Fifth Schedule to the Finance Act, 1933, hereby make the following Regulations :—

Empire content

1.—(1) For the purposes of the said section 8 and of the said Fifth Schedule, (which relate to the importation, either free from duty or at preferential rates, of goods grown, produced or manufactured in the British Empire or in a country or territory in the British Empire, and provide in

(a) 9 & 10 Geo. 5. c. 32. (b) 23 & 24 Geo. 5. c. 19.

particular for prescribing the circumstances in which goods may be regarded as manufactured in the British Empire or in such country or territory) goods shall not be deemed to be manufactured in the British Empire or, as the case may be, in any country or territory in the British Empire, unless at least the appropriate proportion, as defined in these Regulations, of their value is derived from expenditure of a kind hereinafter prescribed which has been incurred in a relevant country or territory.

(2) Subject to the following provisions of these Regulations, the appropriate proportion, for the purposes of duties chargeable on any goods either as such or in respect of an article contained in them as a part or ingredient, shall be as follows :—

(*a*) in the case of goods falling within a class or description of goods set out in Part I of the Schedule to these Regulations	75 per cent.;
(*b*) in the case of goods not falling within any such class or description but falling within a class or description of goods set out in Part II of the said Schedule ...	50 per cent.;
(*c*) in the case of any other goods	25 per cent.

Value

2.—(1) For the purposes of these Regulations the value of manufactured goods shall be deemed to be their cost to the manufacturer at the factory or works and shall include the following items :—

(*a*) the cost to the manufacturer of materials as received into the factory, not including any customs or excise duty or any other duty or tax payable in respect of such materials which is subsequently refunded on the exportation of the finished goods;

(*b*) manufacturing wages;

(*c*) factory overhead expenses, that is to say, expenses in respect of—

(i) rent, rates and taxes, motive power, electricity, gas, fuel, water, lighting and heating of factory;

(ii) factory supervision, including salaries and wages of managers, foremen, timekeepers, watchmen and other similar officers and servants of the manufacturer;

(iii) repairs and renewals of plant, machinery, tools and factory buildings;

(iv) depreciation of plant, machinery and tools;

(v) interest on capital outlay on factory land and buildings;

(vi) interest on depreciated value of plant, machinery and tools;

(*d*) the cost to the manufacturer of containers or other forms of interior packing ordinarily sold with the goods when they are sold retail.

(2) In computing the value as aforesaid, the following items shall not be included:—

(*a*) cost of exterior packing;

(*b*) manufacturer's or exporter's profit or the profit or remuneration of any trader, broker or other person dealing in the goods in their finished manufactured condition;

(*c*) royalties;

(*d*) cost of carriage and insurance from the place of manufacture to the port or place of shipment;

(*e*) any other charges incurred after the manufacture of the goods.

Prescribed Expenditure

3. The prescribed expenditure shall be—

(*a*) the cost to the manufacturer of any materials grown or produced in a relevant country or territory entering into the composition of the goods and of the interior packing thereof but not including any customs or excise duty or any other duty or tax payable in respect of such materials which is subsequently refunded on the exportation of the finished goods; and

(*b*) manufacturing wages, and factory overhead expenses as defined in Regulation 2 (1) (*c*) hereof.

Sugar and tobacco

4. Where duty in respect of refined sugar, molasses and extracts from sugar, and manufactured tobacco, being goods manufactured in the British Empire from material which is not wholly grown or produced in the Empire, is to be charged at a preferential rate only in respect of such proportion of those goods as corresponds to the proportion of dutiable material used in their manufacture which is shown to have been grown or produced in the Empire, the appropriate proportion for the purposes of paragraph (1) of Regulation 1 shall be 5 per cent.

Miscellaneous

5.—(1) Any goods falling within a class or description of goods set out in a Part of the Schedule hereto shall for the purpose of these Regulations be treated as within that class or description, notwithstanding that for the purpose of any duty of Customs chargeable on the importation thereof such goods are treated as falling within some other class or description of goods.

(2) Where a number of separate articles are included in one parcel or shipment, each and every article shall be treated separately for the purpose of calculating the proportion of value derived from prescribed expenditure.

Revocation

6. The following Regulations are hereby revoked:—

The Import Duties (Imperial Preference) No. 2 Regulations, 1933(**a**),

The Import Duties (Imperial Preference) No. 3 Regulations, 1933(**b**),

The Import Duties (Imperial Preference) Amendment No. 1 Regulations, 1934(**c**),

The Import Duties (Imperial Preference) Amendment No. 1 Regulations, 1935(**d**),

The Import Duties (Imperial Preference) Amendment No. 1 Regulations, 1938(**e**).

Interpretation

7.—(1) In these Regulations the expression "relevant country or territory" means—

(*a*) for the purposes of the said section 8, the United Kingdom and any country or territory which for the said purposes would for the time being be treated as being in the British Empire; and

(a) S.R. & O. 1933/760 (Rev. V, p. 492: 1933, p. 700).
(b) S.R. & O. 1933/761 (Rev. V, p. 494: 1933, p. 703).
(c) S.R. & O. 1934/1180 (Rev. V, p. 494: 1934 I, p. 420).
(d) S.R. & O. 1935/227 (Rev. V, p. 494: 1935, p. 384).
(e) S.R. & O. 1938/799 (Rev. V, p. 494: 1938 I, p. 1097).

(*b*) for the purposes of the said Fifth Schedule, any country or territory to which the proviso to paragraph 1 thereof for the time being applies.

(2) The Interpretation Act, 1889(a), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

Citation and Commencement

8. These Regulations may be cited as the Import Duties (Imperial Preference) Regulations, 1957, and shall come into operation on the 1st day of September, 1957.

Dated this 13th day of August, 1957.

David Eccles,
President of the
Board of Trade.

SCHEDULE

PART I

Optical glass and optical elements, whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.

PART II

Pottery and all other clay products.

Glass and glassware:—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Furniture, made wholly or mainly of metal, of the following descriptions:—

(i) Tables, bedsteads, wire mattresses, stands, desks and counters.
(ii) Chairs, stools and seats.
(iii) Bookcases and bookshelves.
(iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
(v) Shelving, storage bins and storage racks.
(vi) Office letter racks and letter trays.
(vii) Lockers.
(viii) Parts of any of the above-mentioned articles.

Hollow-ware of iron or steel (including tinned plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions:—

(i) Tubes, pipes and pipe and tube fittings of all kinds.
(ii) Railway and tramway construction material of all kinds.
(iii) Springs.

(a) 52 & 53 Vict. c. 63.

(iv) Wire, wire netting, wire nails and cable and rope (except insulated telephone and telegraph cables).
(v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
(vi) Rivets and washers.
(vii) Bolts and nuts.
(viii) Anchors and grapnels and parts thereof, chains and ships' cables.
(ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
(x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of those metals:—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Cutlery:—
(i) Knives with one or more blades made wholly or partly of steel or iron.
(ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
(iii) Razors, including safety-razors and blades therefor.
(iv) Hair clippers.
(v) Carving forks.
(vi) Knife sharpeners, wholly or partly of steel.
(vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles and pins.

Implements and tools and parts thereof, other than handles of hickory.

Unexposed sensitised photographic paper, cloth, plates and film and spools therefor.

Electrical goods including:—
Electric wires and cables, insulated.
Telegraph and telephone apparatus.
Wireless apparatus.
Electric carbons other than graphitized carbon electrodes.
Electric lighting appliances and fittings.
Batteries and accumulators.
Electric bell apparatus.
Electric cooking and heating apparatus.
Electric meters.
Parts of, and accessories to, the above.

Machinery and parts thereof (including ball bearings, roller bearings and parts thereof).

Twine of the following description:—
Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the *following*:—Natural dyes; synthetic organic dyestuffs, colours and colouring matters; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).

Arms and ammunition:—

(i) Sporting guns, sporting rifles and sporting carbines and parts thereof.

(ii) Military rifles and military carbines and parts thereof.

(iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.

(iv) Air guns and air rifles and air pistols and parts thereof.

(v) Revolvers and pistols and parts thereof.

(vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions:—

Toilet soap.

Tooth paste or powder and liquid preparations for dental purposes and mouth washes.

Toilet paste or powder.

Toilet cream.

Hair dyes.

Scented sachets.

Lipstick, rouge and grease paint.

Preparations for use in manicure or chiropody.

Preparations for use on the hair, face or body.

Bath salts and essences.

Smelling salts.

Prepared *fuller's* earth.

Toilet requisites of the following descriptions:—

Powder bowls or boxes and powder puffs.

Nail polishers.

Nail clippers, nail cleaners and nail files.

Denture bowls.

Manicure sets.

Parts of the above articles.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Machinery belting (including conveyor and elevator bands).

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Toys of all kinds and parts thereof of whatever material composed.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.

Hair combs.

Iron or steel guides, T section, of a description commonly used for lifts or elevators.

Manufactures wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camel's hair), hemp of all kinds, flax or jute, of the following descriptions (but excluding coir, rush, grass, raffia, straw or reed mats and matting):—

Carpets, carpeting, floor rugs, floor mats and matting.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of reproducing music).

Clocks and clock cases.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and components parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

Hosiery latch needles.

Unexposed sensitised cinematograph film.

Arc lamp carbons and amorphous carbon electrodes.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations prescribe the percentage of Empire content required for goods to be regarded as manufactured in the British Empire for the purposes of Imperial Preference. They apply to all goods eligible for Imperial Preference, unlike the Regulations thereby replaced, which provide separately for goods chargeable under the Import Duties and Ottawa Agreement Acts, 1932, and for goods chargeable under other enactments.

The Regulations are complementary to the provisions relating to Imperial Preference contained in the Second Schedule to the Finance Act, 1957. The main change introduced by the new Regulations is that the same percentage rule is in all cases to apply both to ingredients in composite

goods and to the composite goods as a whole (Regulation 1 (2)). This, together with the changes made by the Second Schedule to the Finance Act, 1957, means that it is now unnecessary to make separate calculations in order to determine the entitlement to preference of ingredients in composite goods. Apart from this, the Regulations substantially reproduce the provisions of the Regulations thereby replaced.

DRAWBACK

1957 No. 281

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

Made - - - -	*22nd February*, 1957
Laid before the House of Commons	*26th February*, 1957
Coming into Operation	*1st March*, 1957

Whereas the Treasury have consulted with the appropriate department and are satisfied that, having regard to all the circumstances, it is in the national interest that drawback should be allowed as provided by the scheme prepared by them which is set out in the Schedule to this Order:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section nine of the Finance Act, 1932(**a**), by subsection (2) of section seven of the Finance Act, 1934(**b**), by section one of the Import Duties (Emergency Provisions) Act, 1939(**c**), and by section twelve of the Finance Act, 1950(**d**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The scheme set out in the Schedule to this Order is hereby approved.

(2) The scheme approved by the Import Duties (Drawback) (No. 9) Order, 1950(**e**), shall cease to have effect, and accordingly that Order is hereby revoked.

2.—(1) This Order may be cited as the Import Duties (Drawback) (No. 1) Order, 1957.

(2) The Interpretation Act, 1889(**f**), shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

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

Dated this twenty-second day of February, 1957.

Martin Redmayne,
Peter Legh,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 22 & 23 Geo. 5. c. 25. (**b**) 24 & 25 Geo. 5. c. 32. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) 14 Geo. 6. c. 15. (**e**) S.I. 1950/1780 (1950 I, p. 500). (**f**) 52 & 53 Vict. c. 63.