1958 No. 2077

The Import Duties (Process) (No. 1) Order, 1958

Made - - - -	*9th December*, 1958
Laid before the House of Commons	*12th December*, 1958
Coming into Operation	*1st January*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (5) of section eight of the Import Duties Act, 1958(a), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order :—

1.—(1) Where there are imported into the United Kingdom any goods which—

(*a*) have been previously exported from the United Kingdom ; and

(*b*) after being so exported have undergone outside the United Kingdom a process of embroidery ;

then subsection (5) of section eight of the Import Duties Act, 1958, shall not have effect so as to exclude subsections (1) to (4) of that section by reason only of any difference attributable to that process between the rate of import duty applicable to those goods and that applicable to the like goods referred to in subsection (2) of that section.

(2) Where subsections (1) to (4) of that section would not apply but for this Article, any reduction under that section of the import duty chargeable on the imported goods shall be calculated as if the like goods above mentioned were chargeable with the same rate of duty as the imported goods.

2.—(1) This Order may be cited as the Import Duties (Process) (No. 1) Order, 1958.

(2) This Order shall come into operation on the first day of January, nineteen hundred and fifty-nine.

Dated this ninth day of December, 1958.

Harwood Harrison,
Michael Hughes-Young,

Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order provides for the continuance, under the Import Duties Act, 1958, of the substance of existing provisions whereby certain goods sent abroad for embroidery are, on their return, chargeable with customs duty only in respect of the embroidery.

(a) 6 & 7 Eliz. 2. c. 6.