1961 No. 960

CUSTOMS AND EXCISE

The Import Duties (Process) (No. 1) Order, 1961

Made - - - -	23*rd May*, 1961
Laid before the House of Commons - -	26*th May*, 1961
Coming into Operation	1*st June*, 1961

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 such goods classifiable under heading 59.11 (A) (1) (rubberised textile fabrics containing more than ten per cent. by weight of silk, of man-made fibres, or both) of the Customs Tariff, 1959, as are referred to in paragraph (2) of this Article, being 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 rubberising of the base fabric and teazling, shearing and polishing of the pile, with or without the embossing thereof ;

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 under heading 59.11 (A) (1) and that applicable to the like goods referred to in subsection (2) of that section.

(2) The goods referred to in the foregoing paragraph are woven pile fabrics with a base fabric wholly of cotton, rubberised, and a pile wholly of man-made fibre produced by the copolymerisation of vinyl chloride and acrylonitrile:

Provided that the foregoing paragraph shall not have effect unless when exported the goods contained more than seventy-five per cent. by weight of man-made fibre.

(3) Where subsections (1) to (4) of section eight of the Import Duties Act, 1958, would not apply but for this Order, any reduction under that section of the import duty chargeable on the imported goods shall be calculated as if the like goods referred to in subsection (2) of that section were chargeable with the rate of duty applicable to the imported goods under heading 59.11 (A) (1).

2.—(1) This Order may be cited as the Import Duties (Process) (No. 1) Order, 1961.

(2) This Order shall come into operation on the first day of June, nineteen hundred and sixty-one.

Dated this twenty-third day of May, 1961.

Michael Hughes-Young,
R. Chichester-Clark,
Two of the Lords Commissioners of Her Majesty's Treasury.

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

EXPLANATORY NOTE

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

This Order made under subsection (5) of section 8 of the Import Duties Act, 1958, provides that certain woven pile fabrics sent abroad for the process of rubberising of the base fabric, teazling, shearing, polishing and (if required) embossing, will be chargeable on their return with customs duty in respect of the increased value (or quantity) attributable to the processes only.