STATUTORY INSTRUMENTS

1965 No. 1330

CUSTOMS AND EXCISE

The Import Duties (Process) (No. 1) Order 1965

Made - - - -	*28th June* 1965
Laid before the House of Commons -	*2nd July* 1965
Coming into Operation	*7th July* 1965

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 8(5) 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 subheading 48.07 (A)(3)(f) 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 coating and embossing on the rough surface;

then subsection (5) of section 8 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 the said subheading and that applicable to the like goods referred to in subsection (2) of that section.

(2) The goods referred to in paragraph (1) above are coated paper of a weight of 90 grammes per square metre (subject to a tolerance of plus or minus 5 per cent.) in rolls not less than 20 inches nor more than 30 inches wide or in sheets measuring not less than 20 inches by 30 inches nor more than 30 inches by 40 inches.

(3) Where subsections (1) to (4) of section 8 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 subheading 48.07 (A)(3)(f).

2.—(1) This Order may be cited as the Import Duties (Process) (No. 1) Order 1965.

(2) This Order shall come into operation on 7th July 1965.

George Lawson,
Harriet Slater,
Two of the Lords Commissioners of Her Majesty's Treasury.

28th June 1965.

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

EXPLANATORY NOTE

(This Note does not form part of the Order.)

This Order, made under section 8(5) of the Import Duties Act 1958, provides that certain paper sent abroad for the process of coating and embossing on the rough surface will be chargeable on its return with Customs duty in respect of the increased value attributable to the process only.