STATUTORY INSTRUMENTS

1967 No. 1751

CUSTOMS AND EXCISE

The Import Duties (Process) (No. 1) Order 1967

Made - - - -	*27th November* 1967
Laid before the House of Commons	*1st December* 1967
Coming into Operation	*7th December* 1967

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 8(5) and 13 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) of the Customs Tariff 1959 as are specified in paragraph (2) below, 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 dipping in a solution of latex and resorcinol formaldehyde resin,

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 heading aforesaid 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 woven fabrics containing more than 90 per cent. by weight of man-made fibres.

(3) Where subsections (1) to (4) of the said section 8 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 the heading aforesaid.

2.—(1) This Order may be cited as the Import Duties (Process) (No. 1) Order 1967.

(2) The Import Duties (Process) (No. 2) Order 1965(b) (which made provision similar to that above, but in relation to a more limited description of goods) is hereby revoked.

(3) This Order shall come into operation on 7th December 1967.

Joseph Harper,
B. K. O'Malley,
Two of the Lords Commissioners of Her Majesty's Treasury.

27th November 1967.

(a) 1958 c. 6. (b) S.I. 1965/1748 (1965 III, p. 4938).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order made under section 8(5) of the Import Duties Act 1958 revokes the Import Duties (Process) (No. 2) Order 1965 and provides that woven fabric containing more than 90 per cent. by weight of man-made fibres sent abroad in order to be processed by dipping in a solution of latex and resorcinol formaldehyde resin will be chargeable on its return with customs duty in respect of the increased value attributable to the process only.