STATUTORY INSTRUMENTS

1968 No. 11

CUSTOMS AND EXCISE

The Import Duties (Process) (No. 1) Order 1968

Made - - -	8*th January* 1968
Laid before the House of Commons	12*th January* 1968
Coming into Operation	18*th January* 1968

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 textile fabrics classifiable under heading 59.12(A) of the Customs Tariff 1959, 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 with finely divided metal by the application of heat and pressure and by vacuum deposition,

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) 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 1968.

(2) This Order shall come into operation on 18th January 1968.

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

8th January 1968.

(a) 1958 c. 6.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order made under section 8(5) of the Import Duties Act 1958 provides that textile fabrics sent abroad in order to be coated with finely divided metal by the application of heat and pressure and by vacuum deposition will be chargeable on their return with customs duty in respect of the increased value attributable to the process only.