STATUTORY INSTRUMENTS

1965 No. 1748

CUSTOMS AND EXCISE

The Import Duties (Process) (No. 2) Order 1965

Made - - - -	*27th September* 1965
Laid before the House of Commons	*1st October* 1965
Coming into Operation	*6th October* 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 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 and of heating,

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 plain woven fabric of which the weight per square yard is—

(*a*) not less than 6½ ozs. nor more than 7½ ozs.; or

(*b*) not less than 8½ ozs. nor more than 10⅓ ozs.,

and which has been woven wholly from continuous filament viscose rayon singles yarn of a denier not less than 1050 nor more than 1200 in the case of fabric falling within sub-paragraph (*a*) of this paragraph and not less than 1600 nor more than 1750 in the case of fabric falling within sub-paragraph (*b*) of this paragraph.

(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. This order may be cited as the Import Duties (Process) (No. 2) Order 1965 and shall come into operation on 6th October 1965.

J. McCann,
Harriet Slater,
Two of the Lords Commissioners of Her Majesty's Treasury.

27th September 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 rayon fabric sent abroad in order to be processed by dipping in a solution of latex and resorcinol formaldehyde resin and by heating will be chargeable on its return with Customs duty in respect of the increased value attributable to the process only.