STATUTORY INSTRUMENTS

1973 No. 863

CUSTOMS AND EXCISE

The Import Duties (Process) Order 1973

Made - - -	*4th May* 1973
Laid before the House of Commons	*7th May* 1973
Coming into Operation	*28th May* 1973

The Secretary of State, in exercise of powers conferred by section 8(5) of the Import Duties Act 1958(**a**), as amended by paragraph 1 of Schedule 4 to the European Communities Act 1972(**b**), and of all other powers enabling him in that behalf, hereby makes the following Order:—

1.—(1) This Order may be cited as the Import Duties (Process) Order 1973.

(2) The Interpretation Act 1889(**c**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 28th May 1973.

2.—(1) Where there is imported into the United Kingdom any colour negative film, classifiable under heading 37.05 of the Customs Tariff 1959 (exposed and developed plates and film, negative or positive), being film which—

(*a*) has been previously exported from the United Kingdom; and

(*b*) after being so exported has undergone outside the United Kingdom a process of developing,

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 heading 37.05 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 heading 37.05.

4th May 1973.

Limerick,
Parliamentary Under Secretary of State,
Department of Trade and Industry.

(**a**) 1958 c. 6.
(**b**) 1972 c. 68.
(**c**) 1889 c. 63.

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 colour negative film, exposed but not developed, which is sent abroad for the process of development and re-imported in bulk will be chargeable on its return with customs duty in respect only of the increased value attributable to the process.

SI 1973/863
ISBN 0-11-030863-8

