1955 No. 108

The Import Duties (Substitution) (No. 1) Order, 1955

Made - - - -	21*st January*, 1955
Laid before the House of Commons	25*th January*, 1955
Coming into Operation	27*th January*, 1955

Whereas the Treasury, after consultation with the appropriate department, are of opinion that the specific rates of duty set out in the First Schedule to this Order are approximately equivalent to ten per cent. of the current average import value of goods of the classes or descriptions to which they respectively relate:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by subsection (5) of section nineteen of the Import Duties Act, 1932(**a**), by section sixteen of the Finance Act, 1933(**b**), and by section one of the Import Duties (Emergency Provisions) Act, 1939(**c**), and of all other powers enabling them in that behalf hereby make the following Order:—

1.—(1) Goods of the classes or descriptions in the First Schedule to this Order shall not be charged with any additional duty, but duty at the respective rates set out in that Schedule shall be charged on those goods under section sixteen of the Finance Act, 1933 (which authorises the substitution for the general ad valorem duty of a duty at a specific rate approximately equivalent to ten per cent. of current average import value), in lieu of the general ad valorem duty.

(2) For the purpose of calculating the said rates of duty the weight of any goods imported in earth or some other growing medium shall be taken to be their weight inclusive of that of the earth or other growing medium.

(3) In accordance with the foregoing provisions of this Article, the Import Duties (Consolidation) Order, 1949(**d**), as amended by the Additional Import Duties (No. 2) Order, 1954(**e**), shall be further amended as directed by the Second Schedule to this Order.

2.—(1) This Order may be cited as the Import Duties (Substitution) (No. 1) Order, 1955.

(2) This Order shall come into operation on the twenty-seventh day of January, nineteen hundred and fifty-five.

Dated this twenty-first day of January, 1955.

Edward Heath,
R. H. M. Thompson,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 22 & 23 Geo. 5. c. 8. (**b**) 23 & 24 Geo. 5. c. 19. (**c**) 2 & 3 Geo. 6. c. 97.
(**d**) S.I. 1949/2355 (1949 I, p. 1298). (**e**) S.I. 1954/642 (1954 I, p. 645).

FIRST SCHEDULE

NEW RATES OF DUTY

Trees, shrubs, bushes or plants, in flower, and flowers (but not including dried plants or dried flowers, being plants or flowers of a kind, when dried, used solely for the manufacture of drugs or medicines)—			
*(b) Gypsophila	—	4½d. per lb.	
Heather			
Ixia			
Marguerite			
Marigold			
Narcissus (polyanthus types)			
Roman hyacinth			
Snowdrop			
Star of Bethlehem			
Stock			
*(c) Lilac	—	7d. per lb.	
Peony			
Ranunculus			

SECOND SCHEDULE

AMENDMENTS OF CONSOLIDATION ORDER

1.—(1) In Article 4 of the Import Duties (Consolidation) Order, 1949, the following paragraph shall be inserted after paragraph (4):—

"(4A) Where a class or description of goods in the Second Schedule to this Order is denoted with an asterisk and the relevant rate of duty is shown in the third column thereof, a duty at the rate so specified shall be charged on goods of that class or description under section sixteen of the Finance Act, 1933, in lieu of the general ad valorem duty."

(2) In paragraph (5) of the said Article 4 for the words "Where neither of the two last foregoing paragraphs applies" there shall be substituted the words "Where none of the three last foregoing paragraphs apply".

2. For paragraph (*b*) of sub-paragraph (iv) of paragraph (1) of Group III in the Second Schedule to the said Order there shall be substituted so much of the First Schedule to this Order as is shown as paragraphs (*b*) and (*c*), and the existing paragraphs (*c*), (*d*) and (*e*) of the said sub-paragraph (iv) shall be re-lettered as (*d*), (*e*) and (*f*).

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Imported flowers and plants in flower of the kinds specified in the First Schedule to this Order have hitherto been charged with customs duty of 4½d. per lb. or 10 per cent. ad valorem, whichever was the greater. This Order substitutes the specific rates of duty set out in the First Schedule to the Order for the previous rates but makes no appreciable alteration in the average incidence of duty charged.