CHAPTER 79.

An Act to impose customs duties on certain goods with a view to the safeguarding of certain industries, and for purposes connected therewith. [22nd December 1925.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, with a view to the safeguarding of certain special industries in the United Kingdom have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Customs duties on goods in Schedule.

1.—(1) During a period of five years from the commencement of this Act there shall be charged, levied, and paid on the importation into Great Britain or Northern Ireland of the articles specified in the first column of the First Schedule to this Act the duties of customs respectively specified in the second column of that Schedule.

(2) Where any articles to be charged with duty under this section are such Empire products as are entitled to preferential rates under section eight of the Finance Act, 1919, they shall, instead of being charged with duty at the full rate specified in the First Schedule to this Act, be charged with duty at a preferential rate equal to two-thirds of the full duty, in all respects as if the said articles and the said preferential rate were included in the Second Schedule to the Finance Act, 1919.

9 & 10 Geo. 5. c. 32.

(3) Where any article chargeable with duty under this Act is also chargeable with any other duties of customs, the highest duty only shall be charged.

(4) For the purposes of and in connection with the duties imposed by this Act, the enactments set out in the Second Schedule to this Act (which contain provisions relating to other duties of customs) shall have

effect as if they were re-enacted in this Act and in terms made applicable to the duties imposed by this Act.

Construction and short title. 39 & 40 Vict. c. 36.

2.—(1) This Act shall be construed together with the Customs (Consolidation) Act, 1876, and any enactments amending that Act.

(2) This Act may be cited as the Safeguarding of Industries (Customs Duties) Act, 1925.

SCHEDULES.

FIRST SCHEDULE.

Article.	Rate of duty.
Cutlery.	
Knives with one or more blades made wholly or partly of steel or iron, other than surgical knives or knives for use in machines	An amount equal to thirty-three and one-third per cent. of the value of the article.
Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron	
Safety razors and component parts thereof	
Razors, other than safety razors	
Carving forks	
Knife sharpeners wholly or partly of steel	
Handles, blades or blanks for any of the above-mentioned articles	
Gloves.	
Gloves made in whole or in part of leather or of fur, and leather or fur cut out ready for sewing into gloves, but not including gloves known as astrakhan gloves or gloves in which leather is used only as trimming or binding	An amount equal to thirty-three and one-third per cent. of the value of the article.
Gloves cut out of woven or knitted material consisting in whole or in part of cotton and sewn up and known as fabric gloves, and material for such gloves cut out ready for sewing	

1ST SCH. —*cont.*

Mantles for Incandescent Lighting.		
Mantles for incandescent lighting, whether collodionised or not	the gross	6*s.* 0*d.*
Impregnated hose or stockings for use in the manufacture of such mantles	the lb.	4*s.* 6*d.*

SECOND SCHEDULE.

ENACTMENTS APPLIED FOR PURPOSE OF DUTIES IMPOSED BY ACT.

S. 13 *of the Safeguarding of Industries Act*, 1921.

13. Subject to compliance with such conditions as to security for the re-exportation of the goods as the Commissioners may impose, this Act shall not apply to goods imported for exportation after transit through the United Kingdom or by way of transhipment.

S. 13 (5) *of Finance* (*No.* 2) *Act*, 1915.

(5) The Treasury may by order exempt any articles mentioned in the order which are liable to any new import duty from that duty if they are satisfied that, having regard to the small value of the article, it is inexpedient that the duty should be charged.

Ss. (2) *and* (3) *of s.* 6 *and ss.* 10 *and* 11 *of the Finance Act*, 1925.

6.—(2) If any goods chargeable with duty under this section are proved to the satisfaction of the Commissioners to be goods brought back into Great Britain or Northern Ireland after having been exported therefrom for the purpose of undergoing any process out of Great Britain or Northern Ireland, the value of the goods for the purposes of this section shall be taken to be their value as ascertained in accordance with the provisions of this Part of this Act after deducting therefrom such amount as is proved to the satisfaction of the Commissioners to have been the value of the goods at the time of exportation, together with freight and insurance outwards.

(3) If it is proved to the satisfaction of the Commissioners that duty has been paid under this section in respect of any

2ND SCH. —*cont.*

goods, and that the goods have not been used in Great Britain or Northern Ireland, a drawback equal to the amount of the duty so paid shall be allowed on the goods if exported as merchandise.

10.—(1) Where the rate of a duty of customs imposed by this Act on any article is a percentage of the value of the article, that value shall be taken to be the price which an importer would give for the article, if it were delivered, freight and insurance paid, in bond at the port of importation, and duty shall be paid on that value as fixed by the Commissioners.

(2) Any dispute arising as to the proper rate of duty payable under this Act shall, so far as any question of value is concerned, be referred to a referee to be appointed by the Lord Chancellor, and the decision of the referee shall be final and conclusive:

Provided that the person to be appointed as a referee shall not be an official of any Government department.

39 & 40 Vict. c. 36.

Sections thirty and thirty-one of the Customs Consolidation Act, 1876, shall, as respects any such dispute as to value, have effect as if an application for reference to a referee under this provision were substituted for the action or suit mentioned in those sections.

(3) The procedure on any such reference shall be such as may be determined by the referee.

42 & 43 Vict. c. 21.

11. Section six of the Customs and Inland Revenue Act, 1879, shall not apply to articles on which a duty of customs is charged by section three, section four or section six of this Act, and any such articles re-imported into Great Britain or Northern Ireland after exportation therefrom shall be exempt from duty if it is shown to the satisfaction of the Commissioners either that the article had not previously to exportation been imported into Great Britain or Northern Ireland at a time when a duty of customs was payable on articles of that class (whether under this Act or under the Finance (No. 2) Act, 1915), and had not previously to exportation been made in Great Britain or Northen Ireland at a time when an excise duty was payable on articles of that class, or, where duty was paid, that no drawback of duty was allowed on exportation, or that any drawback so allowed has been repaid to the Exchequer.