EXPLANATORY NOTE

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

Certain works of art, namely engravings and etchings, are exempted from any charge of Customs duty in respect of any silk or artificial silk which they may contain. This Order extends the exemption from the silk and artificial silk duties to other works of art, namely lithographs and other prints and to the stencils, etc. from which they are produced.

1956 No. 1633

The Silk Duties (No. 2) Order, 1956

Made - - - - - - -	19*th October*, 1956
Laid before the House of Commons	23*rd October*, 1956
Coming into Operation - - -	12*th November*, 1956

Whereas the Board of Trade have recommended the making of this Order so far as it varies the rates of the new duties of customs chargeable on articles of apparel made wholly or partly of silk or artificial silk which are Empire products within the meaning of subsection (1) of section eight of the Finance Act, 1919(a), as amended by or under any subsequent enactment;

And whereas, having regard to the terms for the time being in force of the Agreement on Tariffs and Trade concluded at Geneva in the year nineteen hundred and forty-seven (as varied by subsequent agreements and in particular by an agreement entered into between Her Majesty's Government in the United Kingdom and the governments of certain other countries, and dated the twenty-third day of May, nineteen hundred and fifty-six, at Geneva), it appears to the Treasury, on that recommendation, to be expedient for those rates to be so varied;

And whereas the Treasury have consulted with the Board of Trade:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section nine of the Finance Act, 1933(b), section one of the Import Duties (Emergency Provisions) Act, 1939(c), subsection (5) of section five of the Finance Act, 1947 (d), and section nine of the Finance Act, 1948(e), and of all other powers enabling them in that behalf, hereby make the following Order:—

Alterations of duty

1.—(1) The duties of customs chargeable under section four of the Finance Act, 1925(f), on silk and artificial silk shall be amended as follows:—

(*a*) the duty chargeable on silk in the form of undischarged cocoons or waste of any kind, or of noils, shall cease to be chargeable; and

(*b*) the duties chargeable—

(i) on other silk cocoons and waste; and

(ii) on raw silk and on silk yarn; and

(a) 9 & 10 Geo. 5. c. 32. (b) 23 & 24 Geo. 5. c. 19. (c) 2 & 3 Geo. 6. c. 97.
(d) 10 & 11 Geo. 6. c. 35. (e) 11 & 12 Geo. 6. c. 49. (f) 15 & 16 Geo. 5. c. 36.

(iii) on artificial silk tissues exceeding twelve inches in width, which contain no silk and in which (if not made wholly of artificial silk) the weight of the artificial silk is more than seventy-five per cent. of the total weight;

shall be chargeable at the reduced rates shown for those articles in the second column of the First Schedule to this Order.

(2) The new duties of customs chargeable by virtue of paragraph (2) of Article 1 of the Silk Duties (No. 1) Order, 1934(a), on silk yarn and on artificial silk yarn, shall cease to be chargeable; and instead there shall be charged on the importation into the United Kingdom of any silk yarn or artificial silk yarn, in addition to the duty of customs chargeable thereon under section four of the Finance Act, 1925, and to the additional duty of customs chargeable thereon under subsection (1) of section five of the Finance Act, 1932(b), a new duty of customs of an amount equal to ten per cent. of the value of the yarn.

(3) The full rates, and the preferential rates in the case of Empire products, of the new duties of customs chargeable on dresses of the descriptions specified in the Second Schedule to this Order and on machine felts of the descriptions so specified shall, instead of those hitherto in force, be the rates specified for those articles in that Schedule.

Consequential amendments, etc.

2.—(1) The provisions of the First Schedule to this Order shall be substituted for Part I of the Second Schedule to the Finance Act, 1925.

(2) The provisions of paragraphs 1 and 2 of the Third Schedule to this Order shall have effect in place of paragraphs (2) and (5) of Article 1 of the Silk Duties (No. 1) Order, 1934.

(3) At the end of Table A in the First Schedule to the Silk Duties (No. 1) Order, 1948(c), there shall be added entries in the terms of those contained in the Second Schedule to this Order.

(4) Paragraph 1 of Part III of the Second Schedule to the Finance Act, 1925, in so far as it provides for excluding the weight of components other than artificial silk in calculating the weight of any tissue, shall not apply for the purpose of determining what rate of duty is appropriate in the case of any artificial silk tissue (but without prejudice to the operation of the paragraph for the purpose of calculating the amount of the duty at the rate determined to be appropriate).

(5) The Act and Orders specified in the Fourth Schedule to this Order are hereby repealed to the extent specified in the third column of that Schedule.

(6) Paragraph (7) of Article 1 of the Silk Duties (No. 1) Order, 1934, the Silk Duties (Drawback) (No. 1) Order, 1934(d), and any scheme having effect under subsection (7) of section nine of the Finance Act, 1933, for the allowance of drawback as respects new duties of customs chargeable by virtue of the first-mentioned order, shall apply to any new duty of customs chargeable by virtue of this Order as they apply to the new duties therein mentioned.

3.—(1) Nothing in this Order shall affect—

(*a*) any drawback payable in the case of any articles as respects which it is shown to the satisfaction of the Commissioners of Customs and Excise that duty was paid at rates in force before the time when this Order comes into operation; or

(*b*) any exemption from duty conferred by any Order in force at that time.

(a) S.R. & O. 1934/653 (1934 I, p. 421).
(b) 22 & 23 Geo. 5. c. 25.
(c) S.I. 1948/1814 (1948 I, p. 643).
(d) S.R. & O. 1934/654 (1934 I, p. 431).

Supplementary

4.—(1) In this Order "new duty of customs" means a duty chargeable under section nine of the Finance Act, 1933.

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

5.—(1) This Order may be cited as the Silk Duties (No. 2) Order, 1956.

(2) This Order shall come into operation on the twelfth day of November, nineteen hundred and fifty-six.

Dated this nineteenth day of October, 1956.

Gerald Wills,
Harwood Harrison,
Two of the Lords Commissioners
of Her Majesty's Treasury.

FIRST SCHEDULE

Amounts of "old duties" under s. 4 of Finance Act, 1925

Description of articles	*Reduced amount of duty chargeable per pound* s. d.
SILK	
Cocoons and waste of all kinds, wholly or in part discharged, other than noils	9
Raw—	
Undischarged	9
Wholly or in part discharged	1 3
Yarn—	
Undischarged	1 6
Wholly or in part discharged—	
Not being noil yarn	2 0
Noil yarn	3
Tissues—	
Bolting cloth, not treated or operated upon, containing no other fibre than silk	2 3
Noil tissues	10
Other tissues (except Eastern tissues of the varieties known as Shantung, Ninghai, Nanshan, Honan, Antung and Habutai)—	
Undischarged	2 3
Wholly or in part discharged	3 6
ARTIFICIAL SILK	
Yarn	9
Tissues—	
Exceeding 12 inches in width, which contain no silk, and in which (if not made wholly of artificial silk) the weight of the artificial silk is more than 75 per cent. of the total weight.	8
Other	11

(a) 52 & 53 Vict. c. 63.

SECOND SCHEDULE

Rates of "new duties" on certain made-up articles

Description of articles	*Full rate*	*Preferential rate*
Articles of apparel made wholly of silk or artificial silk or in which the value of the silk components or the artificial silk components or the aggregate of the values of those components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components of the article:—		
1. Where any component is silk—		
(*a*) dresses	30 per cent. or 19s. the lb., whichever is the greater.	30 per cent. or 19s. the lb., whichever is the greater.
(*b*) skirts (other than divided skirts).	33⅓ per cent. or 15s. the lb., whichever is the greater.	33⅓ per cent. or 15s. the lb., whichever is the greater.
2. Where no component is silk—		
(*a*) dresses	27½ per cent. or 9s. the lb., whichever is the greater.	27½ per cent. or 9s. the lb., whichever is the greater.
(*b*) skirts (other than divided skirts).	30 per cent. or 6s. 9d. the lb., whichever is the greater.	30 per cent. or 6s. 9d. the lb., whichever is the greater.
Woven textile felts of a kind used in paper-making machinery (containing no silk and in which the value of the artificial silk components exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components) in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing, or otherwise, or in the form of flat tissues fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening.	15 per cent.	Five-sixths of the full rate.

THIRD SCHEDULE

Substituted provisions as to charge of "new duties" on certain silk and artificial silk tissues, and on made-up articles

1.—(1) There shall be charged on the importation into the United Kingdom of silk tissues (other than those excepted by the following sub-paragraph), or of artificial silk tissues, in addition to the duties of customs chargeable thereon under section four of the Finance Act, 1925, and to the additional duties of customs chargeable thereon under subsection (1) of section five of the Finance Act, 1932, new duties of customs of an amount equal to twelve and a half per cent. of the value of the tissue:

Provided that—

(*a*) in the case of any tissue consisting partly of silk or artificial silk, if the weight of the silk or of the artificial silk, or of both together, as the case may be, is less than ten per cent. of the weight of the tissue, the new duty chargeable under this paragraph shall, instead of being an amount equal to twelve and a half per per cent., be an amount equal to seven and a half per cent. of the value of the tissue; and

(*b*) in the case of any tissue exceeding twelve inches in width and consisting wholly or partly of silk (being silk wholly or in part discharged other than noil) or artificial silk, if the weight of the silk or of the artificial silk, or of both together, as the case may be, is more than seventy-five per cent. of the weight of the tissue, the new duty chargeable under this paragraph shall, instead of being an amount equal to twelve and a half per cent. of the value of the tissue, be such an amount as when added to the additional duty of customs chargeable under subsection (1) of section five of the Finance Act, 1932, will amount—

(i) where the tissue contains silk.	To one shilling per square yard on the area of the tissue or to an amount equal to twenty-two and a half per cent. of the value of the tissue, whichever is the greater;
(ii) where the tissue contains artificial silk but no silk.	To eight pence per square yard on the area of the tissue or to an amount equal to twenty-two and a half per cent. of the value of the tissue, whichever is the greater.

(2) This paragraph does not apply to the following silk tissues, namely,—

(*a*) bolting cloth, not treated or operated upon, containing no other fibre than silk; and

(*b*) Eastern tissues of the varieties known as Shantung, Ninghai, Nanshan, Honan, Antung and Habutai.

2.—(1) Subject to the following sub-paragraph, on the importation into the United Kingdom of articles made wholly or partly of silk or artificial silk, being articles of the descriptions specified in the first column of Table A or B in the First Schedule to the Silk Duties (No. 1) Order, 1948, as amended by this or any subsequent Order, there shall be charged new duties of customs at the several rates shown in that Schedule (the rates there shown under a heading " preferential rate " being those applicable to Empire products within the meaning of subsection (1) of section eight of the Finance Act, 1919, as amended by or under any subsequent enactment).

(2) This paragraph does not apply to tissues, yarn or waste, to raw silk or to silk cocoons.

FOURTH SCHEDULE

Repeals

PART I

Session and chapter	*Short title*	*Extent of repeal*
10 & 11 Geo. 6. c. 35	The Finance Act, 1947 ...	Subsection (2) of section five; Part I of the Second Schedule.

PART II

Reference	*Title*	*Extent of repeal*
S.R. & O. 1934/653 (1934 I, p. 421).	The Silk Duties (No. 1) Order, 1934.	Paragraphs (1), (2) and (5) of Article 1; paragraph (1) of Article 3; the First Schedule; in paragraph 4 of the Second Schedule, the words " under proviso (*b*) to paragraph (2) or under paragraph (4) of Article 1 of this Order " and the words " under Part II of the First Schedule to this Order."

Reference	*Title*	*Extent of repeal*
S.R. & O. 1947/2713 (1947 I, p. 456).	The Silk Duties (No. 1) Order, 1947.	Paragraphs (2), (3) and (4) of Article 1.
S.I. 1948/1814 (1948 I, p. 643).	The Silk Duties (No. 1) Order, 1948.	Article 1; in Article 2, paragraph (*a*) and the words following paragraph (*b*); paragraph (1) of Article 4; in the First Schedule, in the entry in Table B relating to articles of apparel, in the first column the words "stockings and socks" and sub-paragraphs (*a*) and (*b*) of paragraph (1) and of paragraph (2), and in the other columns such of the rates of duty as relate only to articles falling within the said sub-paragraphs (*a*).
S.I. 1951/1018 (1951 I, p. 501).	The Silk Duties (No. 1) Order, 1951.	Article 1.
S.I. 1953/1638 (1953 I, p. 510).	The Silk Duties (No. 1) Order, 1953.	Paragraph (2) of Article 1.

EXPLANATORY NOTE

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

This Order makes certain changes in the silk and artificial silk duties, in accordance with or consequential upon the undertakings given by the United Kingdom at Geneva in the May, 1956 Protocol to the General Agreement on Tariffs and Trade.

The Order—

(*a*) exempts silk noils and undischarged silk cocoons and waste from duty;

(*b*) reduces the specific duties on discharged silk cocoons and waste, on raw silk, on silk yarn, and on certain artificial silk tissues, to the rates shown in the First Schedule to the Order;

(*c*) reduces the *ad valorem* duties on silk yarns and on artificial silk yarns, from 22½ per cent. to 20 per cent.;

(*d*) amends the rates of duty on certain silk and artificial silk dresses to those shown for these dresses in the Second Schedule to the Order (the present rates are the same as those shown in that Schedule for skirts); and

(*e*) reduces the duty on the machine felts described in the Second Schedule to the Order from 25 per cent. to 15 per cent. ad valorem.

In the case of goods under paragraphs (*b*), (*c*) and (*e*) above which are entitled to imperial preference, the silk and artificial silk duties continue to be chargeable at five-sixths of the full rates referred to in those paragraphs.