



IMPOSITION OF DUTIES (CONFIRMATION OF ORDER) BILL, 1950.

EXPLANATORY MEMORANDUM.

The purpose of the bill is to confirm the Emergency Imposition of Duties (No.243) Order, 1949, which was made by the Government on the 23rd August, 1949, with effect as from the 26th August, 1949. The effect of the Order was to increase the minimum rates of duty per linear yard on wall and ceiling papers from 1½d. (full) and 1d. (preferential) to 3¾d. and 2½d. respectively. The present rates of duty are as follows:-

Articles Liable	Rates of Duty	
	Full	Preferential (U.K. & Canada)
Paper which is, in the opinion of the Revenue Commissioners, of a kind suitable for the decoration of walls or of ceilings.	20% ad valorem or 3¾d. the linear yard whichever is the greater.	10% ad valorem or 2½d. the linear yard whichever is the greater.

In addition, there is a revenue duty of 5% ad valorem on wallpaper.

Department of Industry and Commerce.

April, 1950.

M.N.



The purpose of the bill is to confirm the temporary imposition of duties (No. 243) Order, 1949, which was made by the Government on the 22nd August, 1949, with effect from the 22nd August, 1949. The effect of the Order was to increase the minimum rates of duty per linear yard on silk and cotton papers from 15% (15%) and 10% (10%) respectively to 20% and 15% respectively. The present rates of duty are as follows:

BILLS

Rates of Duty	Bill	Articles Table
15% of value or 20% of the linear yard whichever is the greater.	Bill	Articles Table
10% of value or 15% of the linear yard whichever is the greater.	Bill	Articles Table

In addition, there is a revenue duty of 5% ad valorem on silk.

Department of Industry and Commerce
 April, 1950.