

Explanatory Memorandum.

1. The purpose of the Bill is to confirm five Orders made by the Government under the Emergency Imposition of Duties Act, 1932, from the 7th July, 1950, to the 29th September, 1950. The effect of these Orders was as follows:-
2. Reference No.1. Emergency Imposition of Duties (No.254) Order, 1950, imposed a duty of 50%(full) 33 1/3% (United Kingdom and Canada) on drinking glasses of all descriptions which are of a value of more than thre^spence half-penny each. The Order came into force on the 14th July, 1950.
3. Reference No.2. Emergency Imposition of Duties (No.255) Order, 1950. The Order came into operation on the 1st August, 1950, and imposed a duty of 2d. per lb. (full) 1 1/3d. per lb. (United Kingdom and Canada) on dried peas. The duty is in substitution for the duty of 1/2d. per lb.(full) nil(U.K. & Canada) imposed by section 11 of the Finance Act, 1935 (No.28 of 1935) and mentioned at reference No.12 in the second schedule to that Act. The quantitative import control previously exercised under the Dried Peas (Regulation of Import) Order, 1946, was discontinued with the coming into operation of the new duty.
4. Reference No.3 Emergency Imposition of Duties (No.256) Order, 1950, imposed as from the 9th August, 1950, a duty of 45% (full) 30% (United Kingdom and Canada) on collapsible tubular containers made wholly or mainly of metal whether completely or partially manufactured and imported empty. The Order also provided that the duty on articles made wholly or mainly of tin, tinsplate, or tinned plate, imposed by Section 4 of the Finance Act, 1933, and mentioned at Reference No.12 in the First Schedule to that Act, as subsequently amended, shall not be charged on articles chargeable with the duty imposed by the Order.
5. Reference No.4. Emergency Imposition of Duties (No.257) Order, 1950, imposed as from the 22nd September, 1950, a duty of 33 1/3% on (a) all oils and fats (other than margarine) which are of vegetable origin and are wholly or mainly glycerides excluding unbleached or unrefined palm oil, but not excluding palm kernel oil and
(b) all oils and fats (other than margarine) consisting wholly of a mixture of two or more oils or fats which are of vegetable origin and are wholly or mainly glycerides.

The effect of the Order is to restore, with some amendments designed to facilitate administration, the duty on certain vegetable oils and fats which was suspended during the war. The prohibition on the importation of certain vegetable oils and fats was terminated on the 6th October, 1950.
6. Reference No.5. Emergency Imposition of Duties (No.258) Order, 1950, imposes a duty of 50% (full) 33 1/3% (United Kingdom and Canada) or seven shillings and sixpence (full), five shillings (United Kingdom and Canada), per hundred containers, whichever is the greater on hermetically sealed or rubber-capped glass containers of a capacity not exceeding 100 C.C. which at the time of importation contain water or a solution of water and sodium chloride. The Order came into force on the 6th October, 1950, and its purpose is to protect the production of distilled water in ampoule form, which is used for medical purposes e.g. dissolving drugs for injection.

Investigation of ...

The purpose of the ...

The ...

The ...

The ...

The ...

The ...

The ...

The ...

The ...

The ...

The ...