



Explanatory Memorandum

Imposition of Duties (Confirmation of Orders)(No.2)  
Bill, 1954.

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The purpose of this Bill is to confirm the undermentioned eight Orders made under the Emergency Imposition of Duties Act, 1932.

- (i) Emergency Imposition of Duties (No.328)(Drive Screws and Drive Screw Nails) Order, 1954, which came into operation on the 14th May, 1954, imposed a customs duty of 75% (full rate) 50% (preferential rate - U.K. and Canada) ad valorem, on drive screws and drive screw nails.
- (ii) Emergency Imposition of Duties (No.329)(Metal Coffin Mountings) Order, 1954 which came into operation on the 14th May, 1954, extended the customs duty on metal coffin mountings to partly manufactured mountings and component parts of mountings whether completely or partially manufactured. The Order also amended the rate of duty from 66 2/3% ad valorem, flat rate, to 75% (full rate) 50% (preferential rate - U.K. and Canada) ad valorem.
- (iii) Emergency Imposition of Duties (No.330)(Disinfectants, etc.) Order, 1954, which came into operation on the 26th May, 1954, imposed a customs duty of 50% (full rate) 33 1/3% (preferential rate U.K. and Canada) ad valorem on disinfectants, antiseptics, insecticides, verminicides, vermicides, fungicides and weedkillers. These goods, other than antiseptics and weedkillers, had previously been liable to duty at a flat rate of 33 1/3% ad valorem, but the duty was suspended.
- (iv) Emergency Imposition of Duties (No.331)(Fireside Companion Sets) Order, 1954, which came into operation on the 26th May, 1954, imposed a customs duty of 37 1/2% (full rate) 25% (preferential rate - U.K. and Canada) ad valorem on fireside companion sets and component parts.
- (v) Emergency Imposition of Duties (No.332)(Felt Hats and Caps for Men or Boys) Order, 1954, which came into operation on the 26th May, 1954, increased the minimum duty on felt hats and caps for men or boys from 5/7 1/2 (full rate) 3/9 (preferential rate - U.K. and Canada) per article to 11/3 (full rate) 7/6 (preferential rate - U.K. and Canada) per article.
- (vi) Emergency Imposition of Duties (Finance Act, 1954)(Consequential Provisions) Order, 1954, which came into operation on the passing of the Finance Act, 1954, provided for ~~administrative~~ amendments in certain duties consequent on the termination of other duties in the Finance Act, 1954.
- (vii) Emergency Imposition of Duties (No.333)(Electric Smoothing Irons) Order, 1954, which came into operation on the 3rd August, 1954, amended the customs duty of 60% (full rate) 40% (preferential rate) ad valorem on electric smoothing irons by increasing the dutiable weight limit from 7 lbs. to 8 lbs.

The purpose of this Bill is to confirm the undermentioned  
Orders made under the Emergency Imposition of Duties  
Act, 1952.

(i) Emergency Imposition of Duties (No. 228) (Drive Screws and  
Drive Screw Nails) Order, 1954, which came into operation  
on the 15th May, 1954, imposed a customs duty of 75%  
(full rate) 50% (preferential rate - U.K. and Canada) ad  
valorem, on drive screws and drive screw nails.

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(ii) Emergency Imposition of Duties (No. 229) (Metal Coils  
Manufactured in 1954) Order, 1954, which came into operation on the  
15th May, 1954, extended the customs duty on metal coils  
manufactured to partly manufactured mountings and component  
parts of mountings whether completely or partially  
manufactured. The Order also amended the rate of duty  
from 50% (full rate) 25% (preferential rate - U.K. and Canada) ad valorem, to  
50% (preferential rate - U.K. and Canada) ad valorem, on

(iii) Emergency Imposition of Duties (No. 230) (Distilled Spirits)  
Order, 1954, which came into operation on the 25th May, 1954,  
imposed a customs duty of 50% (full rate) 33 1/3% (preferential  
rate - U.K. and Canada) ad valorem on distillates,  
essences, infusions, tinctures, vinegars, vermouths,  
brandy, liqueurs and woodkiffers. These goods, other than  
antiseptics and woodkiffers, had previously been liable to  
duty at a flat rate of 33 1/3% ad valorem, but the duty  
was suspended.

(iv) Emergency Imposition of Duties (No. 231) (Sawdust)  
Order, 1954, which came into operation on the 25th  
May, 1954, imposed a customs duty of 50% (full rate) 25%  
(preferential rate - U.K. and Canada) ad valorem on sawdust  
and component parts.

(v) Emergency Imposition of Duties (No. 232) (Sawdust and Chips)  
Order, 1954, which came into operation on  
the 25th May, 1954, increased the minimum duty on self data  
and chips for men or boys from 5% (full rate) 2 1/2% (preferential  
rate - U.K. and Canada) per article to 15% (full  
rate) 7 1/2% (preferential rate - U.K. and Canada) per article.

(vi) Emergency Imposition of Duties (No. 233) (Canned Goods)  
Order, 1954, which came into operation on  
the 25th of the Finance Act, 1954, provided for  
the termination of other duties in the Finance Act, 1954.

(vii) Emergency Imposition of Duties (No. 234) (Electric Smoothing  
Iron) Order, 1954, which came into operation on the 2nd  
August, 1954, amended the customs duty of 60% (full rate) 40%  
(preferential rate) ad valorem on electric smoothing  
irons by increasing the dutiable weight limit from 7 lbs.  
to 8 lbs.

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- (viii) Emergency Imposition of Duties (No.334)(Knitted Woollen Cardigans, etc.) Order, 1954, which came into operation on the 2nd September, 1954, increased the customs duty on knitted cardigans, pullovers, jerseys, blouses and similar articles from 50% (full rate) 33 1/3% (preferential rate - U.K. and Canada) ad valorem to 60% (full rate) 40% (preferential rate - U.K. and Canada) ad valorem.

Emergency legislation (viii)  
Oregional, State of Oregon, which came into operation  
on the 2nd September, 1933, provided that the duties  
on knitted goods, hosiery, jerseys, dresses and  
similar articles from the U.S. and Canada, should be  
(preferential rate - U.S. and Canada) ad valorem 10%  
50% (from rate) ad valorem (preferential rate - U.S. and  
Canada) ad valorem.