



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

9 Extension of Import Duties Act, 1958, s. 5

Section five of the Import Duties Act, 1958 (which, in the case of goods of certain descriptions, authorises the giving of relief from import duty according to intended use or the like as provided by the Third Schedule to the Act), shall have effect as if at the end of that Schedule there were added as a new paragraph 9:—

Herrings may be relieved from import duties if they are imported for conversion into fish meal and oil, or if, after importation but before particulars of their value are supplied for the purpose of determining the duty payable, they are bought for conversion into fish meal and oil, without having previously been bought for another purpose after importation.”