



Finance Act 1934

1934 CHAPTER 32

PART I

CUSTOMS AND EXCISE

6 Customs duty on patent leather

- (1) There shall be charged on the importation into the United Kingdom of patent leather not forming part of another article, and of goods composed wholly of patent leather, a duty of customs equal to fifteen per cent. of the value of the goods :

Provided that this section shall not apply to any goods which fall within some class or description of goods on which an additional duty is for the time being chargeable under section three of the Import Duties Act, 1932, if the aggregate amount of the additional duty and the general ad valorem duty exceeds fifteen per cent. of the value of the goods.

- (2) The Ottawa Agreements Act, 1932, shall have effect as if the duty chargeable under this section were chargeable under section one of that Act:

Provided that subsection (2) of the said section one shall not apply in relation to the said duty, but the foregoing provisions of this section shall be deemed not to be in force at any time when the agreement between His Majesty's Government in the United Kingdom and His Majesty's Government in Canada, set out in Part I of the First Schedule to the said Act, is not in force within the meaning of that Act.

- (3) This section shall be deemed to have had effect as from the eighteenth day of April, nineteen hundred and thirty-four.