



Finance (No. 2) Act 1915

1915 CHAPTER 89

PART I

CUSTOMS AND EXCISE

12 New import duties

- (1) There shall, as from the twenty-ninth day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid on any of the following articles imported into Great Britain or Ireland the following duties of Customs (in this Act referred to as new import duties), namely :—

Motor cars, including motor bicycles and motor tricycles

Accessories and component parts of motor cars, motor bicycles, or motor tricycles other than tyres

Musical instruments, including gramophones, pianolas, and other similar instruments

Accessories and component parts of musical instruments, and records and other means of reproducing music

Clocks, watches, and the component parts of clocks and watches

} An amount equal to thirty-three and one-third per cent. of the value of the article.

Cinematograph films imported for the purpose of the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus :—

Status: This is the original version (as it was originally enacted).

		Per linear foot of the standard width of 1 $\frac{3}{8}$ inches.		<i>d.</i>
		£	s.	
Blank film, on which no picture has been impressed, known as raw film or stock	0	0	0 $\frac{1}{3}$	
Positives, i.e., films containing a picture and ready for exhibition -	0	0	1	
Negatives, i.e., films containing a photograph from which positives can be printed	0	0	5	

- (2) The value of any article for the purposes of this section shall be taken to be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond at the port of importation, and duty shall be paid on that value as fixed by the Commissioners of Customs and Excise.

In the case of a motor car (including a motor bicycle and a motor tricycle) imported with tyres attached, the value of the tyres shall be deducted from the value of the car for the purpose of the charge of duty.

- (3) Any dispute arising as to the proper rate of duty payable under this section shall, so far as any question of value is concerned, be referred to a referee appointed by the Treasury, and the decision of the referee shall be final and conclusive.

Sections thirty and thirty-one of the Customs Consolidation Act, 1876, shall, as respects any such dispute as to value, have effect -as if an application for reference to a referee under this provision were substituted for the action or suit mentioned in that section.

- (4) The procedure on any such reference shall be such as may be determined by rules made by the Treasury for the purpose.

If the decision of the referee involves any variation in the amount of duty payable, duty shall be paid or repaid, as the-case may be, so as to correspond with that decision.