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## SCHEDULES

### THIRD SCHEDULE

#### PROVISIONS TO GIVE EFFECT TO UNESCO AGREEMENT

##### *Duty-free importations of news film for copying*

- 2 (1) There shall be exempted from any duty chargeable under Part I of the Import Duties Act, 1932, or under the Safeguarding of Industries Act, 1921, any news film which is shown to the satisfaction of the Commissioners to be imported primarily for the purpose of preparing from it copies for the use of exhibitors in the United Kingdom or Isle of Man, and to be so imported by a registered person:

Provided that where a registered person imports as aforesaid more than two lengths of news film which are duplicates of each other, only two of those lengths shall be entitled to exemption under this paragraph.

- (2) The Board of Trade shall keep a register for the purpose of this paragraph, and the Board shall register therein any person or body of persons applying to be so registered and satisfying the Board that he or they are regularly engaged, in the ordinary course of a business carried on by him or them independently of any other registered person, in importing news film for the purpose of preparing from it such copies as aforesaid, and the Board may remove from the register the entry relating to any person or body of persons if, after reasonable enquiry, the Board are no longer satisfied that he or they are so engaged.
- (3) The Commissioners as a condition for admitting any news film free of duty under this paragraph may require the importer to give security for payment of the duty if it should subsequently appear that the film was not entitled to exemption under this paragraph.
- (4) For the purposes of this paragraph—
- (a) the expression "registered person" means a person or body of persons for the time being registered under sub-paragraph (2) of the paragraph;
  - (b) the expression "news film" means any exposed cinematograph film shown to the satisfaction of the Commissioners to consist wholly of photographs (with or without sound track) which at the time of importation are means of communicating news;
  - (c) the expressions "exposed cinematograph film" and "duplicate" have the same meanings as in the Third Schedule to the Finance Act, 1939 (which relates to the additional duty under Part I of the Import Duties Act, 1932, on cinematograph film);
  - (d) two or more lengths of film which are, or would but for this paragraph be, chargeable by virtue of paragraph 7 of the said Third Schedule (which relates to sets of duplicates for producing a coloured picture) as a set with the duty that would be chargeable if one length only were being imported shall be treated as the same film and not as separate lengths.

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- (5) Where an order of the Treasury under the Import Duties Act, 1932, or under paragraph 12 of the said Third Schedule varies or revokes any provision of that Schedule, it may in connection therewith vary or replace paragraphs (c) and (d) of the last foregoing sub-paragraph.