



Finance Act 1950

1950 CHAPTER 15

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Other provisions about particular duties or articles

10 Amendment as to relief from import duties of certain machinery

- (1) Section ten of the Finance Act, 1932 (which authorises the issue of licences for the importation of certain machinery without payment of all or any of the duties under the Import Duties Act, 1932), shall apply, with the necessary modifications of references to importation without payment of duty, to a case where a consignment of machinery is imported and the necessary application is made after the importation but before delivery of the consignment to the importer, as it applies to a case where it is proposed to import a consignment of machinery and the necessary application is made before the importation.
- (2) Subject to such conditions as the Commissioners may impose for the protection of the revenue, any duty paid under the Import Duties Act, 1932, on the importation of any consignment of machinery shall be repaid, if the Commissioners are satisfied that a licence in respect of the consignment has subsequently been issued under the said section ten by virtue of this section.