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SCHEDULES.

THIRD SCHEDULE

Section 3.

PROVISIONS AS TO DUTIES, DRAWBACKS AND REBATES ON CINEMATOGRAPH FILM.

- 1 In the Schedule to the Import Duties (General) Order, 1935 (as amended by any subsequent order) there shall be substituted for sub-paragraph (ii) of paragraph (20) of Group XVIII the sub-paragraphs set out in the Table below.

TABLE.

(ii) Unexposed sensitised cinematograph film.....	$\frac{1}{3}$ d. per linear foot.
(iii) Exposed cinematograph film—	
(a) of a width not exceeding one inch	1d. per linear foot.
(b) containing only a single sound track	1d. per linear foot.
(c) 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	1d. per linear foot.
(d) shown to the satisfaction of the Commissioners to be a duplicate of film on which customs duty has been paid at the rate of fivepence per linear foot and not refunded -	1d. per linear foot.
(e) other film	5d. per linear foot.

- 2 In the case of film of a greater width than the standard width of one and three-eighths inches, the customs duty chargeable shall be increased in proportion to the extent to which the width is greater than the standard width, and in the case of unexposed sensitised cinematograph film of less than the standard width, the customs duty chargeable shall be decreased in proportion to the extent to which the width is less than the standard width.
- 3 The Additional Import Duties (No. 8) Order, 1938, so far as it relates to cinematograph film, shall cease to have effect.
- 4 Notwithstanding anything in paragraph (2) of Article 2 of the Import Duties (General) Order, 1935, goods of any of the classes or descriptions specified in the said Table shall not be deemed for the purposes of paragraph (1) of Article 2 of that Order to be goods of any other class or description, and accordingly there shall be inserted in the appropriate place in the first column of Part I of the Second Annex to that Order a reference to Group XVIII (20) (ii) and (iii), and in the second column

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thereof opposite to that reference the definitions of the classes or descriptions of goods specified in the said Table.

5 Subsection (4) of section six of the Finance Act, 1938 (which relates to preferential rates of duty on Empire goods) shall apply to all goods of the classes and descriptions specified in sub-paragraph (ii) of the said Table, and the said subsection (4) and section five of the Import Duties Act, 1932, and section two of the Ottawa Agreements Act, 1932, (which exempt Empire goods from the general ad valorem duty and any additional duty) shall not apply to any goods of the classes and descriptions specified in sub-paragraph (iii) of the said Table.

6 (1) If, in the case of any exposed cinematograph film, it is shown to the satisfaction of the Commissioners either—

- (a) that the production of the film was organised by persons whose chief or only place of business was in the United Kingdom and the producer of the film and all the principal actors and artists employed for the production thereof, except five, or, if the total number of principal actors and artists is less than twenty, not less than three-quarters of the number of actors and artists, were British subjects and domiciled in the United Kingdom; or
- (b) that the Board of Trade have certified that the requirements of subsection (3) of section twenty-seven of the Cinematograph Films Act, 1927 (which prescribes what films shall be deemed to be British films for the purposes of that Act) or of subsection (1) of section twenty-five of the Cinematograph Films Act, 1938 (which prescribes what films shall be deemed to be British films for the purpose of registration thereof under Part III of that Act) have been complied with in relation to the film or in relation to any film of which the film forms part,

the duty of customs chargeable on the film shall be the duty, if any, with which it would have been chargeable if it were still

In this paragraph the expression " artist " includes the person working the photographic camera or other photographic apparatus by means of which the film is made.

(2) The goods specified in the Schedule to the Import Duties (Exemptions) (No. 4) Order, 1938, shall cease to be included in the First Schedule to the Import Duties Act, 1932, and subsection (3) of section ten of the Finance Act, 1934 (which enables the Treasury to make amendments consequential on a direction that goods shall be added to or cease to be included in the said First Schedule) shall have effect as if this sub-paragraph were contained in such a direction.

7 Where two or more equal lengths of exposed cinematograph film are imported together and it is shown to the satisfaction of the Commissioners that they all represent the same objects and are intended to be used as a set, each complementary to the others, in the production of a coloured picture, and are not suitable to be used separately, they shall be charged as a set with the duty that would be chargeable if one length only were being imported.

8 Where in the case of any exposed cinematograph film security is given to the satisfaction of the Commissioners—

- (a) that no duplicate will be made in the United Kingdom from the film or from any part thereof or from any duplicate of the film or of any part thereof except for the purpose of preparing a single version adapted for exhibition in the United Kingdom; and

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- (b) that the film and any duplicate made from the film or from any part thereof will be destroyed or otherwise disposed of to the satisfaction of the Commissioners within such period as they may require,
the duty of customs chargeable on the film shall be at the rate of one penny per linear foot.
- 9 Where, in the case of any exposed cinematograph film, it is shown to the satisfaction of the Commissioners—
- (a) that customs duty was paid on the film at the rate of fivepence per linear foot;
- (b) that no duplicate has been made in the United Kingdom from the film or from any part thereof; and
- (c) that no duplicate of the film or of any part thereof has been imported into the United Kingdom,
- there shall, if the film has been destroyed or otherwise disposed of to the satisfaction of the Commissioners, be allowed a rebate at the rate of fourpence per linear foot.
- 10 No drawback of duty paid at the rate of fivepence per linear foot on any piece of exposed cinematograph film shall be allowed under the Second Schedule to the Import Duties Act, 1932, if a duplicate thereof, or of any part thereof, has been imported into the United Kingdom, but the Commissioners may waive or modify this provision in any particular case, subject to such conditions as they may consider necessary for the security of the revenue.
- 11 For the purposes of this Schedule, and of section three of this Act—
- (a) all sheets or strips of unexposed sensitised film which are of a length not less than twelve feet shall, whatever their width, be treated as cinematograph film;
- (b) references to exposed cinematograph film shall include references to all such film whether it is positive or negative, whether it is developed or undeveloped and whether or not it contains or consists of sound track;
- (c) two lengths of exposed cinematograph film representing the same objects shall not be deemed not to be duplicates of each other by reason that one is positive and the other is negative, or by reason that the objects are represented on different scales and the dimensions of the lengths of film are correspondingly different, or where both lengths are intended for use in the production of a coloured picture, by reason of any differences ascribable to the nature of the processes involved in producing such a picture.
- 12 (1) The provisions of paragraphs 1, 2, 4 and 10 of this Schedule and the provisions inserted by this Schedule in the Import Duties (General) Order, 1935, may be revoked or varied as if they were contained in an order of the Treasury made under the Import Duties Act, 1932, on the recommendation of the Import Duties Advisory Committee.
- (2) The provisions of paragraphs 6 to 9 of this Schedule may be varied by an order of the Treasury made on the recommendation of the said Committee, and section nineteen of the Import Duties Act, 1932, except the proviso to subsection (5) thereof, shall apply to any such order as it applies to an order made by the Treasury under that Act.
- (3) The powers conferred by this paragraph to revoke or vary certain provisions of this Schedule shall be construed as including a power to revoke or vary any provision of paragraph 11 of this Schedule in so far as it relates to those provisions.