



# Finance Act 1939

## 1939 CHAPTER 41

### PART I

#### CUSTOMS AND EXCISE.

#### **3 Duties on cinematograph film.**

- (1) Subject to the provisions of this section, the rate of additional duty chargeable under section three of the Import Duties Act, 1932, on goods of any class or description specified in the first column of the Table in paragraph 1 of the Third Schedule to this Act shall, as from the twenty-sixth day of April, nineteen hundred and thirty-nine, be such as will, with the rate of the general ad valorem duty, amount to the rate specified in the second column of that Table in relation to goods of that class or description, and accordingly the Treasury orders mentioned in the said Schedule shall, as from that date, be amended in the manner there specified.
- (2) The provisions of the Third Schedule to this Act shall have effect in relation to the duties mentioned in the preceding provisions of this section.