



Finance Act 1956

1956 CHAPTER 54

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Customs and excise

6 Exemption from customs duties of films produced by the United Nations

If the importer of any goods, being films, film-strips, microfilms or sound recordings produced by the United Nations or one of its specialised agencies, makes an application in that behalf to the Commissioners of Customs and Excise before delivery of the goods from customs charge, the Commissioners on being furnished by the importer with a certificate issued by the United Nations or one of those agencies to the effect that the goods have been so produced and are of an educational, scientific or cultural character, shall remit or repay any duty of customs chargeable on the goods in respect of—

- (a) the duties chargeable under Part I of the Import Duties Act, 1932; or
- (b) the duties chargeable on silk or artificial silk or articles made wholly or in part of silk or artificial silk; or
- (c) the duties chargeable under the Safeguarding of Industries Act, 1921.