



# Finance Act 1950

## 1950 CHAPTER 15

### PART I

#### CUSTOMS, EXCISE AND PURCHASE TAX

##### *Other provisions about particular duties or articles*

#### **11 Duty free importations for industrial research**

- (1) Where the Board of Trade are satisfied that any goods imported or proposed to be imported after the coming into force of this section are intended and are reasonably required for the purpose of subjecting the goods, or any material or component in the goods, to examination or tests with a view to promoting or improving the manufacture in the United Kingdom of articles similar to those goods or to that material or component, as the case may be, the Board may if in view of all the circumstances of the case they deem it expedient so to do recommend the Treasury to direct that the next following subsection shall apply to the goods, and if on that recommendation the Treasury so direct the said subsection shall apply accordingly:

Provided that in giving any such direction the Treasury may themselves impose conditions for restricting the use or disposal of the goods and may authorise the Commissioners to impose conditions for the protection of the revenue and, where conditions are imposed by or under the direction given with respect to any goods, the said subsection shall apply to any of the goods only if and so long as those conditions are complied with and (where the Commissioners so require) security is given that they will be complied with.

- (2) So long as this subsection applies to any goods, payment shall not be required of any of the following duties of customs which may be chargeable in respect of the importation of the goods, that is to say—
- (a) the duties chargeable under Part I of the Import Duties Act, 1932;
  - (b) the duties chargeable on silk or artificial silk or articles made wholly or in part of silk or artificial silk ;
  - (c) the duties chargeable under the Safeguarding of Industries Act, 1921:

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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Provided that where it is proposed to use or dispose of the goods in any manner for which the consent of the Treasury is required by the direction given with respect to the goods, the Treasury may consent to the goods being so used or disposed of subject to payment of the duty which would have been payable but for the direction or such part of that duty as the Treasury think appropriate in the circumstances.

- (3) Subject to such conditions as the Commissioners may impose for the protection of the revenue, any of the said duties paid on the importation of any goods shall be repaid, if the Commissioners are satisfied that by virtue of a direction subsequently given under this section subsection (2) thereof applies to the goods.
- (4) Where by virtue of a direction given under this section goods are imported without payment of duty or duty paid on their importation is repaid, and any conditions imposed by or under the direction are not complied with, then (without prejudice to any liability for duty) the goods shall be forfeited.
- (5) The Board of Trade shall not make a recommendation under this section about any goods except on a written application made by the importer before delivery of the goods to him.