# 1968 No. 405

## CUSTOMS AND EXCISE

## The Composite Goods (Amendment) Order 1968

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| *Made - - - -* | *19th March 1968* |
| *Laid before the House of Commons* | *19th March 1968* |
| *Coming into Operation* | *20th March 1968* |

Whereas on 19th March 1968 a resolution was passed by the House of Commons increasing the duty of customs on hydrocarbon oils, which resolution has statutory effect under the Provisional Collection of Taxes Act 1968(a):

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by Schedule 2 to the Finance Act 1957(b) and in view of the said resolution, hereby make the following Order:—

**1.** As from the date of the coming into operation of this Order, the Composite Goods Order 1964(c) shall have effect with the substitution in Article 2 thereof and in the Schedule thereto of 8 per cent for 5½ per cent.

**2.** The Composite Goods (Amendment) Order 1967(d) is hereby revoked.

**3.**—(1) This Order may be cited as the Composite Goods (Amendment) Order 1968.

(2) This Order shall come into operation on the 20th March 1968.

*B. K. O'Malley,*

*Joseph Harper,*

Two of the Lords Commissioners of Her Majesty's Treasury.

19th March 1968.

### EXPLANATORY NOTE

*(This note is not part of the Order.)*

This Order increases the rate of hydrocarbon oil duty, chargeable on imported goods of the categories specified in the Schedule to the Composite Goods Order 1964, as amended by the Composite Goods (Amendment) Order 1967, from 7 per cent to 8 per cent ad valorem. This increase reflects the change in the rate of customs duty on hydrocarbon oils made by resolution of the House of Commons on 19th March 1968.

(a) 1968 c. 2.
(b) 1957 c. 49.
(c) S.I. 1964/1341 (1964 II, p. 3056).
(d) S.I. 1967/574 (1967 I, p. 1781).