STATUTORY INSTRUMENTS

1964 No. 1341

CUSTOMS AND EXCISE

The Composite Goods Order 1964

Made - - - -	*24th August* 1964
Laid before the House of Commons	*28th August* 1964
Coming into Operation	*1st September* 1964

Whereas the continued use of the Customs Tariff 1959, in classifying goods for customs purposes, has been authorised by the Import Duties (General) (No. 3) Order 1961(a) and the composite goods to which this Order applies require to be classified accordingly:

And whereas it appears to the Treasury on the recommendation of the Commissioners of Customs and Excise that, in respect of composite goods of any description specified or indicated in this Order which are chargeable with duty in respect of hydrocarbon oil contained in them as a part or ingredient, it is inconvenient, and of no material advantage to the revenue or to importers of goods of any such description, to charge duty according to the quantity of hydrocarbon oil appearing to be used in the manufacture or preparation of the goods (as provided by section 259(1) of the Customs and Excise Act 1952(b), which section is in this Order referred to as " the principal section "):

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(c), hereby make the following Order:—

1. Any composite goods which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oil shall be treated for the purpose of the duty of customs chargeable thereon as consisting wholly of hydrocarbon oil.

2. In the case of composite goods, other than those mentioned in Article 1 of this Order, which fall to be classified in any of the tariff subheadings indicated in the first column of the schedule to this Order (the general descriptions of which are indicated in the second column of that schedule) the duty of customs chargeable under the principal section in respect of hydrocarbon oils contained in the goods as a part or ingredient of them shall be calculated at the rate of 5½ per cent. of the value of the goods.

3. In this Order, unless the context otherwise requires, the following expressions have the meanings respectively assigned to them:—

" additive " means any substance commonly added in small proportions to hydrocarbon oils for the purpose of improving or modifying their quality or characteristics as fuel or as lubricants;

" composite goods " means goods which contain as a part or ingredient of them any article chargeable with hydrocarbon oil duty;

(a) S.I. 1961/403 (1961 I, p. 585). (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(c) 5 & 6 Eliz. 2. c. 49.

" hydrocarbon oils " and " light oils " have the same meanings as in the Customs and Excise Act 1952;

" tariff subheading " means a subheading of the Customs Tariff 1959 as defined in Article 1(1) of the Import Duties (General) (No. 3) Order 1961.

4.—(1) This Order may be cited as the Composite Goods Order 1964.

(2) The Interpretation Act 1889(a) applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on the 1st September 1964.

(4) The Composite Goods Order 1963(b) is hereby revoked.

M. A. Hamilton,
Martin McLaren,
Two of the Lords Commissioners of Her Majesty's Treasury.

24th August 1964.

SCHEDULE

Goods chargeable with hydrocarbon oil duty at the rate of 5½ per cent. in respect of hydrocarbon oils contained in them as a part or ingredient.

Tariff Subheading	*General description of goods*
	The following, containing light oils:—
27.10(B)(1)	Preparations containing not less than 70 per cent. by weight of petroleum or shale oils.
34.03(B)(1)	Lubricating preparations containing less than 70 per cent. by weight of petroleum or shale oils.
38.18(B)(1)(*a*) } ... ... 38.18(B)(2)(*a*) }	Composite solvents and thinners for varnishes and similar products.

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

This Order revokes and replaces the Composite Goods Order 1963, so as to take account of Section 6(3) of the Finance Act 1964, which provides that no hydrocarbon oil duty shall be charged on imported composite goods containing hydrocarbon oil as a part or ingredient unless they are goods which should, according to their use, be classed with hydrocarbon oil.

The Order provides that, in respect of certain composite goods which should be so classed, some shall be charged with hydrocarbon oil duty as if they consisted wholly of hydrocarbon oils, and others (described in the schedule to the Order) shall be charged with that duty at an average rate of 5½ per cent. *ad valorem*.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1963/1464 (1963 II, p. 2605).