STATUTORY INSTRUMENTS

1977 No. 1867

CUSTOMS AND EXCISE

The Excise Duties (Gas as Road Fuel) (Amendment) Order 1977

Made - - - -	14*th November* 1977
Laid before the House of Commons - -	22*nd November* 1977
Coming into Operation	1*st January* 1978

The Treasury, in exercise of the powers conferred upon them by section 3 of the Finance Act 1971(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Excise Duties (Gas as Road Fuel) (Amendment) Order 1977 and shall come into operation on 1st January 1978.

(2) The Interpretation Act 1889(**b**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2. Article 3 of the Excise Duties (Gas as Road Fuel) Order 1972(**c**), as amended by section 4(1)(*b*)(ii) of the Finance Act 1977(**d**), shall be further amended by substituting for the word "gallon" the word "litre".

T. E. Graham,

Donald R. Coleman,

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

14th November 1977.

EXPLANATORY NOTE

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

This Order, which comes into operation on 1st January 1978, substitutes the litre for the gallon as the unit by reference to which the excise duty is charged. It is consequential on the Amendment of Units of Measurement (Hydrocarbon Oil, etc.) Order 1977 (S.I. 1977/1866) which makes a like change as regards the duty on hydrocarbon oil.

(**a**) 1971 c. 68.
(**b**) 1889 c. 63.
(**c**) S.I. 1972/567 (1972 I, p. 1891).
(**d**) 1977 c. 36.

SI 1977/1867
ISBN 0-11-071867-4

