HYDROCARBON OILS

1952 No. 962

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952

Made - - - -	13*th May*, 1952
Laid before the House of Commons	15*th May*, 1952
Coming into Operation	17*th May*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section ten of the Finance Act, 1951(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. As respects articles of any class or description specified in the First Schedule to this Order drawback shall be allowed in respect of hydrocarbon oil used as a material, solvent, preservative or finish in the manufacture or preparation of the articles, and shall be so allowed as respects the duty on a quantity of hydrocarbon oil determined according to the rate so specified in relation to that class or description.

2. As respects proofed cloth other than suedette drawback shall be allowed in respect of hydrocarbon oil used as a material, solvent, preservative or finish in the manufacture or preparation of the cloth, and—

(*a*) where the cloth has not been cold cured, shall be so allowed as respects the duty on a quantity of hydrocarbon oil determined, according to the rates specified in the Second Schedule to this Order, by reference to the composition and amount of the mixture used in proofing the cloth ; and

(*b*) where the cloth has been cold cured, shall be allowed as respects the duty on a quantity of hydrocarbon oil determined as aforesaid together with an additional quantity determined according to a rate of half a gallon per hundred square yards of the cloth.

3. As respects articles made wholly or mainly of proofed cloth drawback shall be allowed in respect of hydrocarbon oil used as a material, solvent, preservative or finish in the manufacture or preparation of the articles, and shall be so allowed by reference to the same quantity of hydrocarbon oil as if it were being allowed by virtue of the foregoing provisions of this Order in respect of the proofed cloth used in the manufacture of the articles.

4. As respects vehicles and aircraft there shall be allowed the like drawback in respect of hydrocarbon oil used in the manufacture or preparation of any rubber tyres incorporated in the vehicles or aircraft as would be allowable by virtue of Article 1 of this Order as respects the tyres ; and as respects vehicles there shall be allowed the like drawback in respect of hydrocarbon oil used in the manufacture or preparation of any article incorporated therein which is made wholly or mainly of proofed cloth as would be allowable by virtue of Article 3 of this Order as respects that article.

(a) 14 & 15 Geo. 6. c. 43.

5.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952.

(2) In this Order the expression " drawback " means drawback under subsection (6) of section two of the Finance Act, 1928(**a**), or under that subsection as extended by section two of the Finance Act, 1950(**b**), of any customs or excise duty on hydrocarbon oils.

(3) This Order shall come into operation on the 17th day of May, nineteen hundred and fifty-two.

Dated this 13th day of May, 1952.

Edward Heath,
H. R. Mackeson
Two of the Lords Commissioners of Her Majesty's Treasury.

FIRST SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
Suedette	4·75 gallons per hundred square yards of the cloth.
Rubber tyres including solid tyres but not including inner tubes	0·268 of a gallon per hundred lbs. of the weight of the tyres.
Rubber and asbestos fibre sheeting ...	40·24 gallons per ton of sheeting.
Rubber hydrochloride packing film ...	33·75 gallons per hundredweight of film.
Moisture-proof transparent cellulose film	7·11 gallons per ton of film.
Rubber gloves and gauntlets of the solution type, the following:—	
(*a*) surgeon's gloves	1·11 gallons per dozen pairs.
(*b*) industrial gloves and gauntlets ...	2·38 gallons per dozen pairs.
(*c*) household gloves	1·35 gallons per dozen pairs.
Rubber gloves and gauntlets of the latex type, rough, the following:— surgeon's gloves and post mortem gloves and gauntlets.	0·33 gallons per dozen pairs.

SECOND SCHEDULE

RATES FOR PROOFED CLOTH OTHER THAN SUEDETTE

Composition of mixture used for proofing	*Quantity of hydrocarbon oil proportionate to a hundred lbs. (dry weight) of mixture*
Containing when dry—	gallons
more than 10 per cent. but not more than 20 per cent. of rubber	3
more than 20 per cent. but not more than 30 per cent. of rubber	4
more than 30 per cent. but not more than 40 per cent. of rubber	5
more than 40 per cent. but not more than 50 per cent. of rubber	6
more than 50 per cent. but not more than 60 per cent. of rubber	7
more than 60 per cent. but not more than 70 per cent. of rubber	8
more than 70 per cent. but not more than 80 per cent. of rubber	
more than 80 per cent. but not more than 90 per cent. of rubber	10
more than 90 per cent. of rubber	11

(**a**) 18 & 19 Geo. 5. c. 17. (**b**) 14 Geo. 6. c. 15.

EXPLANATORY NOTE

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

This Order provides for the allowance of drawback of customs or excise duty paid in respect of hydrocarbon oils used in the manufacture or preparation of suedette cloth, rubber tyres (not including inner tubes), rubber and asbestos fibre sheeting, rubber hydrochloride packing film, moisture proof transparent cellulose film, certain rubber gloves, proofed cloth and articles made wholly or mainly of proofed cloth. The drawback applies when the articles are exported, or shipped or deposited in warehouse for use as ships' stores, on or after 17th May, 1952. The order also provides that the quantities of oil in respect of which drawback is allowable are to be determined, in the case of proofed cloth (other than suedette) and articles made therefrom, in accordance with the provisions of the Second Schedule, and, in the case of the other articles, in accordance with the provisions of the First Schedule.

1952 No. 1302

The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952

Made - - - -	*9th July*, 1952
Laid before the House of Commons	*10th July*, 1952
Coming into Operation	*14th July*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section ten of the Finance Act, 1951(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) As respects articles of any class or description specified in the Schedule to this Order drawback shall be allowed in respect of hydrocarbon oil used as a material, solvent, preservative or finish in the manufacture or preparation of the articles, and shall be so allowed as respects the duty on a quantity of hydrocarbon oil determined according to the rate so specified in relation to that class or description.

(2) In the foregoing paragraph the expression "drawback" means drawback under subsection (6) of section two of the Finance Act, 1928(b), or under that subsection as extended by section two of the Finance Act, 1950(c), of any customs or excise duty on hydrocarbon oils.

2. This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952.

3. This Order shall come into operation on the 14th day of July, nineteen hundred and fifty-two.

Dated this 9th day of July, 1952.

Dennis Vosper,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 14 & 15 Geo. 6. c. 43. (b) 18 & 19 Geo. 5. c. 17. (c) 14 Geo. 6. c. 15.