EXPLANATORY NOTE

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

These regulations make the necessary amendments to the forms of orders, notices and other documents prescribed under the Housing (Scotland) Acts 1950 and 1952, following upon the passing of the Housing (Repairs and Rents) (Scotland) Act, 1954. They also prescribe the following additional forms:—

(1) Form of compulsory purchase order under section 29 of the 1950 Act in respect of land comprised in a clearance area and subject to a clearance order made before the commencement of the 1954 Act.

(2) Forms of notice of determination by local authority to purchase a house under section 3 of the 1954 Act.

HYDROCARBON OILS

1955 No. 506

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1955

Made - - - -	1*st April*, 1955
Laid before the House of Commons - -	5*th April*, 1955
Coming into Operation	6*th April*, 1955

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section two hundred and three of the Customs and Excise Act, 1952(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 section two hundred and three of the Customs and Excise Act, 1952, of any customs or excise duty on hydrocarbon oils.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1955.

(2) This Order shall come into operation on the sixth day of April, nineteen hundred and fifty-five.

Dated this first day of April, 1955.

Hendrie D. Oakshott,
R. H. M. Thompson,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
Pressure pipes made of asbestos cement and coated with bitumen paint; screw joints made and coated in the same way for use with such pipes.	1·8 gallons per ton of the article.

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 oil used in the manufacture or preparation of pressure pipes, and screw joints for use with them, made of asbestos cement and coated with bitumen paint.

The drawback applies when the articles are exported, or shipped or deposited in warehouse for use as stores, on or after 6th April, 1955.

The Schedule to the Order specifies the rate for determining the quantity of hydrocarbon oil in respect of which drawback is to be allowed.

INCOME TAX

DOUBLE TAXATION RELIEF

1955 No. 1203

The Double Taxation Relief (Taxes on Income) (Federal Republic of Germany) Order, 1955

Made - - - - 29th July, 1955

At the Court at Goodwood House, the 29th day of July, 1955

Present,

The Queen's Most Excellent Majesty in Council

Whereas it is provided by subsection (1) of section three hundred and forty-seven of the Income Tax Act, 1952(a), as amended by subsection (2) of section seventy of the Finance Act, 1952(b), that if Her Majesty by Order in Council declares that arrangements specified in the Order have been made with the Government of any territory outside the United Kingdom with a view to affording relief from double taxation in relation to income tax, profits tax or excess profits levy and any taxes of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect to the extent specified in that subsection as so amended:

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.