of subsection (2) of section 114 of the Act, (which prescribes conditions governing improvement grants, and provides for recovery by local authorities of certain sums, with compound interest, where there has been a breach of any such condition or in the event of the voluntary alienation of a dwelling) and subsection (1) of section 115 of the Act (which provides for repayment of improvement grant to release a dwelling which has been the subject of grant from the conditions prescribed in section 114 of the Act) shall be six per cent per annum.

3. The Housing (Rate of Interest on Repaid Improvement Grants) (Scotland) Regulations, 1952(**a**) are hereby revoked.

James Stuart,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
29th December, 1956.

We consent,

Gerald Wills,
Peter Legh,
Two of the Lords Commissioners of Her Majesty's Treasury.

31st December, 1956.

EXPLANATORY NOTE

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

The Housing (Scotland) Act, 1950, contains provisions for the repayment in certain circumstances to a local authority of a proportion of an improvement grant which they have made. The amount payable includes compound interest on the proportion calculated at a prescribed rate and with yearly rests. A rate of interest of 5 per cent. per annum was prescribed in July, 1952. These regulations prescribe a rate of 6 per cent. per annum and revoke the former regulations.

HYDROCARBON OILS

1956 No. 1412

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1956

Made - - - -	11*th September*, 1956
Laid before the House of Commons - -	14*th September*, 1956
Coming into Operation	18*th September*, 1956

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section two hundred and three and subsection (1) of section three hundred and sixteen of the Customs and Excise Act, 1952(**b**),

(**a**) S.I. 1952/1167 (1952 I, p. 1161). (**b**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

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 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 the following articles made wholly or mainly of rubber and asbestos fibre sheeting, that is to say:—

gaskets, joints, packing sleeves, valve rings and valve discs,

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 paragraph in respect of the sheeting contained in the articles.

(3) In this Article 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. Drawback shall cease to be allowed in accordance with subsection (2) of section two hundred and three of the Customs and Excise Act, 1952, in respect of hydrocarbon oil used in the manufacture or preparation—

(*a*) of the following articles of classes or descriptions specified in the First Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952(**a**), namely, moisture-proof transparent cellulose film and rubber gloves and gauntlets of the solution type (other than gloves of the class or description specified in the First Schedule to this Order); or

(*b*) of the following articles of classes or descriptions specified in the Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952(**b**), namely, feeding bottle teats, feeding bottle valves, soother teats, enamelled enemas, enamelled bulbs, enamelled syringes, prophylactics, finger cots and finger stalls; or

(*c*) of the following synthetic organic product specified in the Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1954(**c**), namely, *NN'*-di(acetoacet)-*o*-tolidide.

3. Accordingly the Orders specified in the Second Schedule to this Order are hereby revoked to the extent specified in the second column of that Schedule.

4.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1956.

(2) The Interpretation Act, 1889(**d**), 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 eighteenth day of September, nineteen hundred and fifty-six.

Dated this eleventh day of September, 1956.

Martin Redmayne,
Edward Wakefield,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) S.I. 1952/962 (1952 I, p. 1162).
(**b**) S.I. 1952/1302 (1952 I, p. 1164).
(**c**) S.I. 1954/1247 (1954 I, p. 967).
(**d**) 52 & 53 Vict. c. 63.

FIRST SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
1. Rubber and asbestos fibre sheeting.	36 gallons per ton of the weight of the sheeting, exclusive of the weight of any reinforcing or coating material.
2. Rubber hydrochloride packing film.	26 gallons per cwt. of film.
3. Surgeons' gloves, being rubber gloves of the solution type.	·76 gallons per dozen pairs.
4. Tennis balls.	5·5 gallons per 100 dozen.
5. Golf balls: and in the case of golf balls having covers made from gutta percha or balata all or part of which was refined in the United Kingdom by a process involving the use of hydrocarbon oil.	1·75 gallons per 100 dozen: an additional quantity per 100 dozen of 6 gallons or, if part only of the gutta percha or balata used in the manufacture of the covers was so refined, a proportionate part of 6 gallons.
6. Printed linoleum.	3·67 gallons per ton of linoleum.
7. Linoleum, other than printed linoleum.	1·14 gallons per ton of linoleum.
8. Printed felt base.	7·04 gallons per ton of felt base.
9. Bone glue.	15 gallons per ton of dry glue or per ton of the equivalent content in glue other than dry glue.
10. Grease obtained from bones or greaves.	7 gallons per ton of grease.
11. Synthetic organic intermediates for dyestuffs, the following:—	*Per 100 lbs. of the intermediate*
(*a*) 3-hydroxy-2-naphthanilide ...	1·42 gallons.
(*b*) 3 - hydroxy - 2 - naphtho - 2′-naphthylamide.	3·35 gallons.
(*c*) 3 - hydroxy - 2 - naphtho - 4′-chloro-2′-methylanilide.	6·66 gallons.
(*d*) 3 - hydroxy - 2 - naphtho - *m*-nitroanilide.	1·21 gallons.

SECOND SCHEDULE

Order	*Extent of revocation*
The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952—S.I. 1952/962 (1952 I, p. 1162).	In the First Schedule, the entries relating to rubber and asbestos fibre sheeting, rubber hydrochloride packing film, moisture-proof transparent cellulose film and rubber gloves and gauntlets of the solution type.
The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952—S.I. 1952/1302 (1952 I, p. 1164).	In the Schedule, paragraph 3, and paragraph 5 and the following paragraphs.
The Hydrocarbon Oil Duties (Drawback) (No. 3) Order, 1952—S.I. 1952/2174 (1952 I, p. 1166).	Article 2, and paragraph 3 of the Schedule.
The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1954—S.I. 1954/1247 (1954 I, p. 967).	The whole Order.

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 grease obtained from bones or greaves. The drawback applies when the grease is exported, or shipped or deposited in warehouse for use as stores, on or after 18th September, 1956. The quantity of oil in respect of which drawback is allowable is to be determined in accordance with the provisions of paragraph 10 of the First Schedule.

The Order also changes the rates for determining the quantities of hydrocarbon oil in respect of which drawback is allowed as respects the classes or descriptions of articles specified in Article 1 (2) and in paragraphs 1 to 9 and 11 of the First Schedule; and it withdraws the provision for drawback in respect of hydrocarbon oil used in the manufacture or preparation of the classes or descriptions of articles specified in Article 2.

INCOME TAX

DOUBLE TAXATION RELIEF

1956 No. 619

The Double Taxation Relief (Taxes on Income) (Federation of Rhodesia and Nyasaland) Order, 1956

Made - - - - 24th April, 1956

At the Court at Buckingham Palace, the 24th day of April, 1956

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (6) of section three hundred and forty-seven of the Income Tax Act, 1952(**a**), and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred upon Her by subsection (1) of the said section three hundred and forty-seven, as amended by subsection (2) of section seventy of the Finance Act, 1952(**b**), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Federation of Rhodesia and Nyasaland) Order, 1956.

2. It is hereby declared—

(*a*) that with a view to affording relief from double taxation in relation to income tax, profits tax or excess profits levy and taxes of a similar character imposed by the laws of the Federation of Rhodesia and Nyasaland the arrangements specified in the Agreement set out in the First

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