HYDROCARBON OILS

1957 No. 823

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1957

Made - - - -	14*th May*, 1957
Laid before the House of Commons	17*th May*, 1957
Coming into Operation	21*st May*, 1957

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(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 not falling within a class or description specified in paragraph 1 of 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 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 not falling within the class or description specified in paragraph 2 of 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 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

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

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.

5. 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 Article 1 of this Order in respect of the sheeting contained in the articles.

6. The Orders specified in the Third Schedule to this Order are hereby revoked.

7.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1957.

(2) In this Order 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.

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

(4) This Order shall come into operation on the twenty-first day of May, nineteen hundred and fifty-seven.

Dated this fourteenth day of May, 1957.

Martin Redmayne,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

FIRST SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil* *Gallons per 100 square yards of the article*
1. Suedette	4·75
2. Leathercloth, table oil baize, and similar material, being in each case fabric coated with linseed oil, nitro-cellulose or polyvinyl chloride by a process involving the use of hydrocarbon oil	0·5
3. Adhesive tapes and plasters, the following:—	
(*a*) industrial adhesive tapes	1·77
(*b*) medical and surgical adhesive tapes and plasters made of cloth (rigid or elastic), plastic or felt	2·54

(a) 52 & 53 Vict. c. 63.

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
	Gallons per 100 lbs of the article
4. Rubber tyres including solid tyres but not including inner tubes	0·268
5. Gutta percha or balata of a kind suitable for use in the manufacture of golf balls, refined by a process involving the use of hydrocarbon oil and conforming to the following specification:— Acetone extract not exceeding 3 per cent. Ash not exceeding 0·5 per cent. Dirt not exceeding 1 per cent.	32
	Gallons per cwt. of the article
6. Solid woven belting impregnated by a process involving the use of hydrocarbon oil	1·6
7. Rubber hydrochloride packing film	26
	Gallons per ton of the article
8. Linoleum, the following:— (*a*) printed linoleum	3·67
(*b*) other linoleum	1·14
9. Printed felt base	7·04
10. 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
11. Grease obtained from bones or greaves	7
12. Bone glue	15 (per ton of dry glue or per ton of the equivalent content in glue other than dry glue).
13. Rubber and asbestos fibre sheeting	36 (per ton of the sheeting exclusive of the weight of any reinforcing or coating material).
	Gallons per dozen of the article
14. Tropical helmets	1·6
	Gallons per dozen pairs of the article
15. Rubber gloves and gauntlets, the following:— (*a*) surgeons' gloves, being rubber gloves of the solution type	0·76
(*b*) surgeons' gloves and post-mortem gloves and gauntlets, being rubber gloves and gauntlets of the latex type, rough	0·33
	Gallons per gross of the article
16. Enemas, dipped, being rubber products of the solution type	4·3

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
	Gallons per 1000 *pairs of the article*
17. Articles of footwear of which the whole of the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made of rubber, not being articles of the moulded type, the following:—	
(*a*) industrial boots, fishing boots and motor-cycling overboots	35·1
(*b*) youths' light wellingtons (dull)	24·7
(*c*) women's and boys' light wellingtons (bright)	28·4
(*d*) misses' and children's light wellingtons ...	21·4
(*e*) babies' (toddlers') light wellingtons ...	9·7
(*f*) shoes, rain shoes, rain boots, overshoes, overboots—	
(i) covering the ankle	15·9
(ii) not covering the ankle	14·4
18. Articles of footwear of which the outsoles are made of rubber, the following:—	
(*a*) articles of which the whole of the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made of double-texture canvas	4·3
(*b*) articles of which the whole of the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made of canvas, other than those comprised in the foregoing sub-paragraph	2·6
	Gallons per 100 *dozen of the article*
19. Tennis balls	5·5
20. Golf balls :	1·75
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.	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.
	Gallons per 100 *lbs of the intermediate*
21. Synthetic organic intermediates for dyestuffs, the following:—	
(*a*) 3-hydroxy-2-naphthanilide	1·42
(*b*) 3-hydroxy-2-naphtho-2′-naphthylamide ...	3·35
(*c*) 3 - hydroxy - 2 - naphtho - 4′ - chloro - 2′ - methylanilide	6·66
(*d*) 3 - hydroxy - 2 - naphtho - *m* - nitroanilide...	1·21

SECOND SCHEDULE

RATES FOR CERTAIN TYPES OF PROOFED CLOTH

Composition of mixture used for proofing	*Quantity of hydrocarbon oil proportionate to a hundred lbs (dry weight) of mixture*
	Gallons
Containing when dry—	
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	9
more than 80 per cent. but not more than 90 per cent. of rubber	10
more than 90 per cent. of rubber	11

THIRD SCHEDULE

ORDERS REVOKED

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952(a).
The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952(b).
The Hydrocarbon Oil Duties (Drawback) (No. 3) Order, 1952(c).
The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1954(d).
The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1955(e).
The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1956(f).

EXPLANATORY NOTE

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

This Order consolidates, with the changes mentioned below, the Orders referred to in the Third Schedule, which provide for the allowance of drawback of customs or excise duty paid in respect of hydrocarbon oil used in the manufacture or preparation of certain classes or descriptions of articles.

The Order reduces the rates used for determining the quantities of hydrocarbon oil in respect of which drawback is allowed as respects the classes or descriptions of articles specified in paragraphs 2 and 5 of the First Schedule.

The Order also provides for the allowance of drawback, at the rate specified in paragraph 3 (*a*) of the First Schedule, in respect of hydrocarbon oil used in the manufacture or preparation of industrial adhesive tapes of any material. Formerly the drawback in respect of industrial adhesive tapes was allowable at a slightly higher rate but was allowable only as respects tapes made of cloth, proofed cloth, paper or cellulose.

The changes apply in respect of articles which are exported, or shipped or deposited in warehouse for use as stores, on or after 21st May, 1957.

(a) S.I. 1952/962 (1952 I, p. 1162).
(b) S.I. 1952/1302 (1952 I, p. 1164).
(c) S.I. 1952/2174 (1952 I, p. 1166).
(d) S.I. 1954/709 (1954 I, p. 966).
(e) S.I. 1955/506 (1955 I, p. 971).
(f) S.I. 1956/1412 (1956 I, p. 1069).