STATUTORY INSTRUMENTS

1961 No. 553

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1961

Made - - - -	*24th March*, 1961
Laid before the House of Commons	*29th March*, 1961
Coming into Operation	*1st April*, 1961

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 of description.

(2) Paragraph 6 of the First Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1957(b) (which provides for drawback as respects solid woven belting impregnated by a process involving the use of hydrocarbon oil) is hereby revoked.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1961.

(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(c), 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 first day of April, nineteen hundred and sixty-one.

Dated this twenty-fourth day of March, 1961.

John Hill,
R. Chichester-Clark,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) S.I. 1957/823 (1957 I, p. 1133).
(c) 52 & 53 Vict. c. 63.

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SCHEDULE

Class or Description of Article	*Rate for determining quantity of Hydrocarbon Oil*
	Gallons per cwt. of the article
1. Solid woven belting impregnated by a process involving the use of hydrocarbon oil	1·9
	Gallons per 100 lb. of the article
2. Solid neoprene synthetic rubber	0·57
	Gallons per 100 lb. of the solid neoprene synthetic rubber content of the article
3. Neoprene latex	0·57
	Gallons per ton of the article
4. Lubricating oil viscosity modifiers consisting of polymerised aliphatic methacrylates dissolved in lubricating oil	2·37

EXPLANATORY NOTE

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

This Order increases from 1·6 gallons per cwt. to 1·9 gallons per cwt. the rate used for determining the quantity of hydrocarbon oil in respect of which drawback is allowed on the export of certain solid woven belting. It also provides for the allowance of new drawbacks of customs or excise duty paid in respect of hydrocarbon oil used in the manufacture of solid neoprene synthetic rubber, neoprene latex and certain lubricating oil viscosity modifiers.