1962 No. 24

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1962

Made - - - -	*9th January*, 1962
Laid before the House of Commons - -	*12th January*, 1962
Coming into Operation	*15th January*, 1962

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) The foregoing paragraph shall not affect any drawback allowable—

(*a*) by virtue of any order under section two hundred and three of the Customs and Excise Act, 1952, other than this Order, as respects rubber tyres or vehicles in which such tyres are incorporated; or

(*b*) under that section (apart from any order thereunder) as respects hydrocarbon oils or articles containing hydrocarbon oil;

but, except as aforesaid, where drawback is allowable by virtue of the foregoing paragraph as respects any vehicle, drawback shall not be allowed by virtue of any order under that section other than this Order as respects any article which is incorporated in the vehicle or, in the case of a vehicle which is not assembled, would be incorporated in the vehicle when assembled.

(3) A vehicle shall not be treated for the purposes of this Order as not complete or not assembled by reason only that it has no rubber tyres.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1962.

(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(b), 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 fifteenth day of January, nineteen hundred and sixty-two.

Dated this ninth day of January, 1962.

Michael Hughes-Young,
John Peel,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 52 & 53 Vict. c. 63.

SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil Gallons per vehicle*
1. Mechanically propelled road vehicles, with an engine capacity of not less than 750 cubic centimetres, constructed or adapted solely or mainly for the carriage of not more than twelve passengers (exclusive of the driver) or for the carriage of not more than one ton in weight of goods (not being motor cycles or motor cycle and sidecar combinations), the following:—	
(*a*) complete vehicles, assembled	2·7
(*b*) complete vehicles, unassembled	0·3
(*c*) chassis, with cab or front end (whether assembled or not)	0·4
2. Mechanically propelled road vehicles constructed or adapted solely or mainly for the carriage of more than one ton in weight of goods, the following:—	
(*a*) complete vehicles, assembled	1·8
(*b*) complete vehicles, unassembled	0·7
(*c*) chassis with cab or front end, assembled	1·8
(*d*) chassis (other than the foregoing), assembled ...	1·1
(*e*) chassis, with or without cab or front end, unassembled	0·7
3. Wheeled agricultural tractors, complete (whether assembled or not)	0·9

EXPLANATORY NOTE

(This Note does not form 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 the descriptions of vehicles and vehicle chassis specified in the Schedule.