STATUTORY INSTRUMENTS

1964 No. 251

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 1) Order 1964

Made - - - -	24*th February* 1964
Laid before the House of Commons - -	28*th February* 1964
Coming into Operation	4*th March* 1964

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 203 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) Drawback shall be allowed in respect of hydrocarbon oil used as a material, solvent, preservative or finish in the manufacture or preparation of tropical cork headgear, and shall be so allowed as respects the duty on 1·27 gallons of hydrocarbon oil for each dozen of the article.

(2) Paragraph 14 of Schedule 1 to the Hydrocarbon Oil Duties (Drawback) (No. 1) Order 1957(**b**) (which provides for drawback in relation to tropical helmets as respects the duty on 1·6 gallons of hydrocarbon oil for each dozen of the article) is hereby revoked.

2.—(1) Drawback shall be allowed in respect of hydrocarbon oil used as a solvent in the manufacture or preparation of water-repellent agent for textiles, the agent being a semi-fluid aqueous dispersion containing not less than fifty per cent. by weight of commercially pure methylol stearamide, and shall be so allowed as respects the duty on 1·9 gallons of hydrocarbon oil for each hundred lbs. of the agent.

(2) The Hydrocarbon Oil Duties (Drawback) (No. 3) Order 1961(**c**) (which provides for drawback in relation to the said agent as respects the duty on 6 gallons of hydrocarbon oil for each hundred lbs. of the agent) is hereby revoked.

3.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order 1964.

(2) In this Order "drawback" means drawback under section 203 of the Customs and Excise Act 1952 of any customs or excise duty on hydrocarbon oils.

(3) The Interpretation Act 1889(**d**) 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 4th March 1964.

John Hill,
John Peel,
Two of the Lords Commissioners of Her Majesty's Treasury.

24th February 1964.

(**a**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(**b**) S.I. 1957/823 (1957 I, p. 1133).
(**c**) S.I. 1961/1099 (1961 II, p. 2075).
(**d**) 52 & 53 Vict. c. 63.

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 tropical cork headgear. It replaces the drawback allowed in respect of tropical helmets by an allowance on a wider range of headgear, but at a lower rate. It also reduces the rate used for determining the quantity of hydrocarbon oil in respect of which drawback is allowed for a specified type of water-repellent agent for textiles.