STATUTORY INSTRUMENTS

# 1967 No. 1022

## CUSTOMS AND EXCISE

## The Hydrocarbon Oil Duties (Drawback) (No. 1) Order 1967

| | |
|---|---|
| *Made* - - - - | 10*th July* 1967 |
| *Laid before the House of Commons* | 14*th July* 1967 |
| *Coming into Operation* | 17*th July* 1967 |

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) As respects articles of any class or description specified in Schedule 1 to this Order, drawback shall be allowed in respect of hydrocarbon oil used as a solvent 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 the drawback allowable apart from this Order as respects any such articles by reason of the fact that they contain hydrocarbon oils.

**2.** The Hydrocarbon Oil Duties (Drawback) Orders specified in Schedule 2 to this Order are hereby revoked.

**3.**—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 1) Order 1967.

(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(b), shall apply 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 17th July 1967.

*E. Alan Fitch*,
*B. K. O'Malley*,
Two of the Lords Commissioners of Her Majesty's Treasury.

10th July 1967.

(a) 1952 c. 44. (b) 1889 c. 63.

## SCHEDULE 1

| *Class or description of article* | *Rate for determining quantity of hydrocarbon oil* |
|---|---|
| 1. Lubricating oil additive, being a complex of calcium naphthenate with calcium carbonate dissolved in lubricating oil. | 9·66 gallons per ton of the additive. |
| 2. Lubricating oil additive, being a complex of calcium alkyl salicylate with calcium carbonate dissolved in lubricating oil. | 7·44 gallons per ton of the additive. |
| 3. Lubricating oil viscosity modifiers consisting of polymerised vinyl acetate fumarates dissolved in lubricating oil. | 5·57 gallons per ton of the modifier. |

## SCHEDULE 2

HYDROCARBON OIL DUTIES (DRAWBACK) ORDERS REVOKED

| *Number and Year of Order* | *Reference* |
|---|---|
| No. 1 of 1957 ... ... ... ... ... | S.I. 1957/823 (1957 I, p. 1133) |
| No. 1 of 1958 ... ... ... ... ... | S.I. 1958/1107 (1958 I, p. 876) |
| No. 2 of 1958 ... ... ... ... ... | S.I. 1958/1411 (1958 I, p. 877) |
| No. 3 of 1958 ... ... ... ... ... | S.I. 1958/1718 (1958 I, p. 878) |
| No. 1 of 1959 ... ... ... ... ... | S.I. 1959/836 (1959 I, p. 909) |
| No. 1 of 1960 ... ... ... ... ... | S.I. 1960/380 (1960 I, p. 957) |
| No. 2 of 1960 ... ... ... ... ... | S.I. 1960/1531 (1960 I, p. 959) |
| No. 1 of 1961 ... ... ... ... ... | S.I. 1961/553 (1961 I, p. 1217) |
| No. 2 of 1961 ... ... ... ... ... | S.I. 1961/888 (1961 II, p. 1711) |
| No. 5 of 1961 ... ... ... ... ... | S.I. 1961/1613 (1961 II, p. 3277) |
| No. 1 of 1962 ... ... ... ... ... | S.I. 1962/24 (1962 I, p. 22) |
| No. 2 of 1962 ... ... ... ... ... | S.I. 1962/349 (1962 I, p. 322) |
| No. 3 of 1962 ... ... ... ... ... | S.I. 1962/847 (1962 I, p. 966) |
| No. 1 of 1963 ... ... ... ... ... | S.I. 1963/595 (1963 I, p. 678) |
| No. 2 of 1963 ... ... ... ... ... | S.I. 1963/846 (1963 I, p. 1254) |
| No. 3 of 1963 ... ... ... ... ... | S.I. 1963/1419 (1963 II, p. 2441) |
| No. 4 of 1963 ... ... ... ... ... | S.I. 1963/1744 (1963 III, p. 3359) |
| No. 5 of 1963 ... ... ... ... ... | S.I. 1963/1992 (1963 III, p. 4199) |
| No. 1 of 1964 ... ... ... ... ... | S.I. 1964/251 (1964 I, p. 446) |
| No. 2 of 1964 ... ... ... ... ... | S.I. 1964/1724 (1964 III, p. 3842) |

## EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order consolidates the provisions governing the allowance of drawback of customs or excise duty on hydrocarbon oil used in the manufacture or preparation of certain lubricating oil additives and lubricating oil viscosity modifiers, subject in the case of the former to alteration of the rates used for determining the quantity of oil in respect of which drawback is allowed.

The Order also revokes a number of Drawback Orders which have become spent as a result of the relief from hydrocarbon oil duty granted by section 6(1) of the Finance Act 1964 in respect of oil used in the manufacture or preparation of other articles.