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 oils used in the manufacture or preparation of suedette cloth, rubber tyres (not including inner tubes), rubber and asbestos fibre sheeting, rubber hydrochloride packing film, moisture proof transparent cellulose film, certain rubber gloves, proofed cloth and articles made wholly or mainly of proofed cloth. The drawback applies when the articles are exported, or shipped or deposited in warehouse for use as ships' stores, on or after 17th May, 1952. The order also provides that the quantities of oil in respect of which drawback is allowable are to be determined, in the case of proofed cloth (other than suedette) and articles made therefrom, in accordance with the provisions of the Second Schedule, and, in the case of the other articles, in accordance with the provisions of the First Schedule.

1952 No. 1302

The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952

Made - - - -	*9th July*, 1952
Laid before the House of Commons	*10th July*, 1952
Coming into Operation	*14th July*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section ten of the Finance Act, 1951(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) In the foregoing paragraph the expression "drawback" means drawback under subsection (6) of section two of the Finance Act, 1928(b), or under that subsection as extended by section two of the Finance Act, 1950(c), of any customs or excise duty on hydrocarbon oils.

2. This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1952.

3. This Order shall come into operation on the 14th day of July, nineteen hundred and fifty-two.

Dated this 9th day of July, 1952.

Dennis Vosper,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 14 & 15 Geo. 6. c. 43. (b) 18 & 19 Geo. 5. c. 17. (c) 14 Geo. 6. c. 15.

SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil*
1. 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 gallons per thousand pairs.
(*b*) youths' light wellingtons (dull)	24·7 gallons per thousand pairs.
(*c*) women's and boys' light wellingtons (bright)	28·4 gallons per thousand pairs.
(*d*) misses' and children's light wellingtons ...	21·4 gallons per thousand pairs.
(*e*) babies' (toddlers') light wellingtons ...	9·7 gallons per thousand pairs.
(*f*) shoes, rain shoes, rain boots, overshoes, overboots—	
(i) covering the ankle	15·9 gallons per thousand pairs.
(ii) not covering the ankle	14·4 gallons per thousand pairs.
2. 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 gallons per thousand pairs.
(*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 thousand pairs.
3. Feeding bottle teats, feeding bottle valves and soother teats, being rubber products of the solution type	·3 of a gallon per gross.
4. Enemas, dipped, being rubber products of the solution type	4·3 gallons per gross.
5. Enemas, enamelled, being rubber products of the moulded type	2·17 gallons per gross.
6. Enamelled bulbs and enamelled syringes, being rubber products of the moulded type	·63 of a gallon per gross.
7. Prophylactics, finger cots and finger stalls, being rubber products of the latex type stripped by a process involving the use of hydrocarbon oil as a solvent	·125 of a gallon per gross.
8. Tennis balls	4 gallons per hundred dozen.
9. Golf balls	6·5 gallons per hundred dozen.
10. Printed linoleum	5·7 gallons per ton of linoleum.
11. Linoleum, other than printed linoleum ...	1·4 gallons per ton of linoleum.
12. Printed felt base	7·4 gallons per ton of felt base.

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 oils used in the manufacture or preparation of certain types of footwear containing rubber; certain rubber feeding bottle teats and valves and soother teats, dipped rubber enemas, enamelled rubber enemas, enamelled rubber bulbs and syringes; prophylactics, finger cots and finger stalls of the latex type; tennis balls and golf balls; printed and other linoleum and printed felt base. The drawback applies when the articles are exported, or shipped or deposited in warehouse for use as ships' stores, on or after 14th July, 1952. The Order also provides that the quantities of oil in respect of which drawback is allowable are to be determined in accordance with the provisions of the Schedule.

1952 No. 2174

The Hydrocarbon Oil Duties (Drawback) (No. 3) Order, 1952

Made - - - -	16*th December*, 1952
Laid before the House of Commons - -	18*th December*, 1952
Coming into Operation	20*th December*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section ten of the Finance Act, 1951(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 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 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 would be allowed by virtue of the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1952(b) in respect of the sheeting contained in the articles.

3. In this Order "drawback" means drawback under subsection (6) of section two of the Finance Act, 1928(c), or under that subsection as extended by section two of the Finance Act, 1950(d), of any customs or excise duty on hydrocarbon oils.

4. This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 3) Order, 1952.

(a) 14 & 15 Geo. 6. c. 43.
(b) S.I. 1952/962, p. 1162 above.
(c) 18 & 19 Geo. 5. c. 17.
(d) 14 Geo. 6. c. 15.