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 industrial adhesive tapes; medical and surgical adhesive tapes and plasters; and tropical helmets. The drawback applies when the articles are exported, or shipped or deposited in warehouse for use as stores, on or after 2nd June, 1954. The quantities of oil in respect of which drawback is allowable are to be determined in accordance with the provisions of the Schedule to the Order.

1954 No. 1247

The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1954

Made - - - -	*24th September*, 1954
Laid before the House of Commons	*28th September*, 1954
Coming into Operation	*29th September*, 1954

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) In the foregoing paragraph 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.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1954.

(2) This Order shall come into operation on the twenty-ninth day of September, nineteen hundred and fifty-four.

Dated this twenty-fourth day of September, 1954.

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

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

SCHEDULE

Class or description of article	*Rate for determining quantity of hydrocarbon oil Gallons per 100 lbs. of the dyestuff intermediate*
Synthetic organic intermediates for dyestuffs, the following—	
(1) 3 - Hydroxy - 2 - naphthanilide	2·82
(2) *NN'* - Di (acetoacet) - *o* - tolidide	18·11
(3) 3 - Hydroxy - 2 - naphtho - 2' - naphthylamide ...	5·06
(4) 3 - Hydroxy - 2 - naphtho - 4' - chloro - 2' - methylanilide	12·64
(5) 3 - Hydroxy - 2 - naphtho - *m* - nitroanilide ...	3·11

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 oils used in the manufacture or preparation of the synthetic organic intermediates for dyestuffs specified in the Schedule to the Order. The drawback applies when such substances are exported or shipped or deposited in warehouse for use as ships' stores on or after 29th September, 1954. The quantities of oil in respect of which drawback is allowable are to be determined in accordance with the provisions of the Schedule.

INCOME TAX

DOUBLE TAXATION RELIEF

1954 No. 1366

The Double Taxation Relief (Taxes on Income) (General) (No. 3) Regulations, 1954

Made - - - - 18*th October*, 1954
Coming into Operation 25*th October*, 1954

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 351 of the Income Tax Act, 1952(**a**), hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Double Taxation Relief (Taxes on Income) (General) (No. 3) Regulations, 1954, and shall come into operation on the twenty-fifth day of October, 1954.

(2) In these Regulations "the principal Regulations" means the Double Taxation Relief (Taxes on Income) (General) Regulations, 1946(**b**), and, except so far as the context otherwise requires, references to Regulation 3 of those Regulations shall be construed as references to that Regulation as amended by Regulation 2 of these Regulations.

(3) The Interpretation Act, 1889(**c**), shall apply to these Regulations as it applies to an Act of Parliament.

(a) 15 & 16 Geo. 6. & 1 Eliz. 2. c. 10. (b) S.R. & O. 1946/466 (Rev. X, p. 328: 1946 I, p. 867).
(c) 52 & 53 Vict. c. 63.