STATUTORY INSTRUMENTS

1961 No. 888

CUSTOMS AND EXCISE

The Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1961

Made - - - -	*9th May*, 1961
Laid before the House of Commons	*12th May*, 1961
Coming into Operation	*15th May*, 1961

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) Paragraphs 19 and 20 of the First Schedule to the Hydrocarbon Oil Duties (Drawback) (No. 1) Order, 1957(b), (which provide for drawback as respects tennis balls and golf balls) are hereby revoked.

2.—(1) This Order may be cited as the Hydrocarbon Oil Duties (Drawback) (No. 2) Order, 1961.

(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(c), 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 May, nineteen hundred and sixty-one.

Dated this ninth day of May, 1961.

John Hill,
R. Chichester-Clark,
Two of the Lords Commissioners of Her Majesty's Treasury.

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

SCHEDULE

Class or description of article	*Rate for determining quantity of Hydrocarbon Oil Gallons per 100 dozen of the article*
1. Tennis balls	6·6
2. Golf balls:	1·5
and in the case of golf balls having covers made from gutta percha or balata all or part of which was refined in the United Kingdom by a process involving the use of hydrocarbon oil.	an additional quantity per 100 dozen of 5·4 gallons, or, if part only of the gutta percha or balata used in the manufacture of the covers was so refined, a proportionate part of 5·4 gallons.

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

This Order varies the rates used for determining the quantities of hydrocarbon oil in respect of which drawback is allowed as respects tennis balls and golf balls.